

# **HILLSBOROUGH CITY SCHOOL DISTRICT**

**2016-2017**

## **BUDGET July 1, 2016**

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**South Hillsborough School  
303 El Cerrito Avenue  
Elizabeth Veal, Principal**

**West Hillsborough School  
376 Barbara Way  
Matthew Lindner, Principal**

**Crocker Middle School  
2600 Ralston Avenue  
Jamie Adams, Principal**

**HILLSBOROUGH CITY SCHOOL DISTRICT  
2016-17 BUDGET**

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# **HILLSBOROUGH CITY SCHOOL DISTRICT**

## **FOREWORD**

The Budget is presented for use as baseline data in the decision-making process of allocating financial resources to the District's 2016-17 programs. This budget has been prepared by projecting the costs of all existing commitments by the District into the next fiscal year and making our best forecast of revenues from the various sources. The estimated revenues and expenditures include any expected changes to educational programs and enrollment, legislation, rulings by other agencies, small inflationary adjustments, and changes which we have consistently experienced in the past.

The Hillsborough City School District is a community-funded, basic aid school district where local property tax revenues exceed the calculated State formula funding and therefore does not receive any state allocation. The District relies on local property taxes as its primary funding source, providing 69% of total General Fund operating expenditure needs in the Budget year. Over the past ten years, local property taxes averaged an annual 5.0% growth. Property tax collections are based on assessed valuations that change from year to year due to changes in the California Consumer Price Index (CPI), reassessments through change in ownership or appeal, and new construction. Proposition 13 set the property tax rate at 1% of assessed value and limited growth by application of the California CPI to assessed values from one year to the next to 2% annually. Since 1978, there have been eight years in which the growth in the California CPI went below 2%. However, 2015-16 has witnessed another increase in property values. The projected growth in secured property tax revenue for 2016-17 budget is 6.0%.

The State will be in the fourth year of a new model to fund education that began in 2013-14. To correct historical inequities and increase flexibility, the revenue limit calculation was replaced with the Local Control Funding Formula (LCFF). Most categorical program funding prior to LCFF is now consolidated and distributed as part of the LCFF entitlement. Funds are distributed based on a single weighted allocation formula that accounts for disadvantaged students and K-3 class size with additional funding. The LCFF has a hold harmless provision meaning districts would receive no less than the total received from the State in the 2012-13 fiscal year. Community-funded, basic aid districts are guaranteed their 2012-13 categorical program funding net of the basic aid fair share reduction. The District continues to be community funded under this new funding formula.

In the past, when revenue limit districts experienced a deficit factor applied against their revenue limit funding, the State assessed "fair share" reductions against community-funded, basic aid districts. Since 2010-11, the District has lost over \$3 million in State funding due to these reductions. The hold harmless provision of the LCFF continues to reduce the amount of categorical funding due to the District by the fair share reduction in the amount of \$854,482.

Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012, temporarily increases the sales tax rate by 0.25% for all taxpayers and the personal income tax rates by up to 3.0% for upper income taxpayers for the next seven

years (through 2018-19). The new revenues generated from Proposition 30 are deposited into the Education Protection Account (EPA). School districts receive funds from the EPA based on Average Daily Attendance (ADA). The EPA entitlement offsets any State funding through the LCFF. Because the District does not receive any LCFF dollars, there are no funds to offset so the District receives all of its EPA entitlement, currently \$200 per ADA. The District determines how these funds are to be spent, provided the Board approves the spending plan in an open session of a public meeting. The funds are not used for salaries and benefits of administrators or any other administrative costs, and an annual accounting of funds received and expended is published on the District's website. The District has been using and will continue to use these funds on teacher salaries.

In 2015-16, the state allocated \$529 per ADA one-time unrestricted funding to offset outstanding mandatory reimbursements, totaling \$796,490 for the District, which will use approximately \$600,000 toward the new English Language Arts Adoption in 2016-17. In 2015-16, the state also allocated \$1,466 per certificated FTE, total \$185,589 Educator Effectiveness funding, which the Board has approved to fund 1.5 FTE on TOSA in 2016-17.

In addition to the funding already mentioned, the District receives significant support from local resources. The District is able to provide quality education with funding provided by the Hillsborough Schools Foundation, the Parcel Tax, and other local sources. In the Budget year, local resources are estimated to fund 24% of total General Fund operating expenditures.

Since 2008-09, the District focused on the importance of maintaining fiscal integrity by making deliberate expenditure reductions to eliminate deficit spending and operate with a balanced budget where revenues equal or exceed expenditures. The District understands the danger of balancing deficit spending with one-time funds set aside in a reserve. In 2009-10, the Board implemented a combination of expenditure reductions and new revenues amounting to \$703,900, thus eliminating the deficit and increasing the reserve level. In 2010-11, expenditure reductions of \$310,000 were made to mitigate the effects of a drop in property tax revenue and a fair share reduction by the State. For 2011-12, the District faced a larger revenue problem with sluggish growth in assessed valuation and a larger fair share reduction by the State. The District met this challenge by making expenditure reductions of \$136,383, increasing the commitment from the Hillsborough Schools Foundation by \$140,000 to an annual \$3.14 million, collaborating with the bargaining units to reduce expenditures, and working with stakeholders to make structural changes beginning 2012-13. During the first half of the 2011-12 school year, the District went through a formal process of determining an expenditure reduction plan that would make the least impact on all students. A \$596,000 reduction was shared across the District to ensure continued positive student outcomes while maintaining balanced programs. Reductions were achieved by modest increases to class size caps, reductions in elementary specialist programs, and reduced frequency or elimination of various middle school electives and lunchtime activities. As part of the solution, conservative planned use of the unappropriated ending balance over the next five years lowered the level of necessary reductions, lessening the impact on students. These actions over the years have kept the District in a healthy fiscal condition. In a continued effort to reduce deficit spending, on May 6<sup>th</sup>, 2015, the board authorized a reduction of \$143,000 on expenditures across the board.

As the economy steadily recovered, in 2013-14, the District was able to give employees an increase in total compensation, the first since 2008-09. Additional expenditures were made in the areas of professional development, technology, and materials to support the transition to Common Core. To retain the best teachers and staff for the District, further increases in total compensation were made in 2014-15 and 2015-16. In 2014-15, the District continued the implementation of the HCSD Forward Technology Plan and initiated the HCSD Forward World Language recommendation by introducing Mandarin at the middle school and bringing back Spanish to the elementary schools. These endeavors cost \$534,000 and were funded by one-time only funds, net savings from replacing certificated retirees with new employees, and use of General Fund ending balance reserves.

Starting from 2014-15, districts are required to complete a Local Control and Accountability Plan (LCAP) which describes how the State's eight areas of priorities will be addressed in achieving annual goals. The LCAP must be aligned to the Adopted Budget. Both the LCAP and the Budget must be presented at the same public hearing, the LCAP presentation preceding the Budget. The public hearing must take place in advance of, and at a meeting separate from the Board meeting to adopt the LCAP and Budget. Adoption of the LCAP must be at the same meeting but prior to adoption of the Budget. This process must be completed before July 1, 2016. A copy of the proposed Final Budget will be available in the District Office at 300 El Cerrito Avenue, for public inspection at least three days prior to the public hearing.

## **BUDGET COMPOSITION**

The Hillsborough City School District's annual Budget is a planning document which translates educational policy into sound instructional programs through the allocation of financial resources. This Budget reflects all anticipated revenues and planned expenditures for the fiscal year beginning July 1, 2016 and ending June 30, 2017. Since budgets are rarely self-explanatory, this document contains narratives to explain the unique funding, numerous Federal and State restrictions and financial trends that affect this Budget.

Funds are received and allocated by the District based upon several criteria. The State of California requires that various funds be established to account for revenues and expenditures by defined categories.

The following table describes the various funds utilized by the District.

## HILLSBOROUGH CITY SCHOOL DISTRICT FUNDS

FUND CODE	TITLE	DEFINITION
01	General Fund	This is the chief operating fund. It is used to account for the ordinary operations of the district. All transactions except those that are required to be in another fund are accounted for in this fund.
13	Cafeteria Fund	This fund is used to account for resources to operate the food service program. Revenue generated from the sale of lunches is used for expenditures necessary to operate the food service program.
14	Deferred Maintenance Fund	This fund is used to account for the state apportionment and the District's matching contribution for deferred maintenance purposes. Expenditures must be made for maintenance projects as defined by Education Code. However, the SAB, at its April 15, 2015 meeting, adopted regulatory amendments that remove the statutory Authority for the SAB to allocate or approve DMP funding on or after January 1, 2015.
17	Special Reserve Fund for Other Than Capital Outlay Projects	This fund is used to accumulate general fund moneys for general operating purposes other than for capital outlay. The District uses this fund to set aside moneys to cover economic uncertainties and any unexpected expenditures that may occur.
20	Special Reserve Fund for Postemployment Benefits	This fund accounts for amounts earmarked for the future cost of postemployment benefits but is not an irrevocable contribution to a separate trust for postemployment benefits.
25	Capital Facilities Fund	This fund is used to account for developer fees. Expenditures are restricted to purposes as defined in Government Code sections 65970-665981.
40	Special Reserve Fund for Capital Outlay Projects	This fund is used to accumulate general fund moneys set aside for capital outlay purposes.
51	Bond Interest and Redemption Fund	This fund is used to account for the collection of local taxes for the payment of principal and interest on bonds issued by the District.

## **GENERAL FUND UNRESTRICTED REVENUES**

### **Property Taxes**

A school district is community funded, basic aid when the assessed valuation of the district increases to the point where the local ad valorem taxes exceed State funding as calculated by the Local Control Funding Formula (LCFF) for the district. Hillsborough City School District became basic aid since the 1990-91 school year. For the budget year, local property taxes are estimated at \$17,398,849. This is in excess of our LCFF entitlement by \$7,045,096. In other words, the District is funded at 165% of our LCFF by property taxes.

Local property taxes are the primary funding source for our instructional programs and fund 69% of total General Fund operating expenditures including salaries, employee benefits, supplies, and services.

Community funding is conditioned upon the collection of property taxes. In a recessionary period, property values may actually decline and the sale of homes drop; therefore, we must use caution in making long-term commitments with our funds. In addition, community funded districts are charged with their proportionate share of any tax refunds awarded within the County. In a recessionary period with decline in property values, refunds could be extraordinary.

Being community funded, basic aid is a desirable status. However, if the State Legislature or the Courts take action that would result in the elimination of basic aid in one form or another, there would be a significant loss of income to districts.

### **State Revenues**

#### **Local Control Funding Formula (LCFF):**

Until the State achieves LCFF target funding (where districts are fully funded by the State), community funded, basic aid districts are guaranteed to receive no less than the amount received in the 2012-13 fiscal year for categorical net of the basic aid fair share reduction. It remains to be seen how and to what degree basic aid districts will be funded in the future.

#### **Education Protection Account (EPA):**

Funded by temporary increases to the sales tax and income tax, this revenue stream will continue through the 2018-19 school year. Districts have sole authority to determine how these funds are spent provided they are not used for administrators or any other administrative costs.

#### **Lottery:**

The California State Lottery began on October 3, 1985, and the proceeds fluctuate based on the success of the "games." Total lottery revenue for the 2016-17 school year is estimated to be \$181.00 per ADA, of which \$41.00 per ADA is designated as restricted and must be spent on instructional materials.

### **One-Time Discretionary Funding:**

Governor's May Revision includes more than \$1.4 billion in one-time Proposition 98 funding for school districts, charter schools, and COEs. The funds are unrestricted and discretionary. Funding is estimated at \$237 per ADA, resulting a one-time revenue of \$346,328 in the District's 2016-17 budget. Consistent with prior-year proposals, the funds provided will offset outstanding mandate reimbursement claims.

## **Local Revenue Sources**

### **Parcel Tax:**

In 1988, voters in the Town of Hillsborough approved a parcel tax, levied on an annual basis, to provide additional revenue to the schools. Money from this tax goes into the General Fund. Every five years, a financial review committee meets to determine if there is a continued fiscal need for the parcel tax. The last committee was convened in the 2011-12 school year. A report issued by the committee in May 2012 recommended continuation of the parcel tax to maintain the quality of education that the community expects. The Board accepted and approved the recommendation to continue the parcel tax. The committee will reconvene and issue the next report by the end of the 2016-17 school year.

### **Hillsborough Schools Foundation (HSF):**

The Hillsborough Schools Foundation is a parent organization dedicated to raising funds for the Hillsborough Schools. The financial support of this organization is a critical funding source for the District in providing quality education.

### **Parent Groups and Student Councils:**

Active parent groups and student councils at each school coordinate school site fund raising. Each group determines how collected funds will be spent.

### **Hillsborough Recreation:**

The District and the Town of Hillsborough jointly operate Hillsborough Recreation through a Joint Powers Agreement. Reimbursement is made to the District for support services to operate and administer the programs, housing of the preschools, and maintenance of the play fields.

## **GENERAL FUND RESTRICTED REVENUES**

The State and Federal Governments have recognized that there are special student populations and special circumstances in education that place an additional fiscal burden on school districts. Therefore, districts are granted additional funds to meet these specific needs. These sources are often referred to as "**categorical**" or "**restricted**" funds because legislative regulations are

attached to these monies to ensure expenditure on the special purpose for which they are granted. With the transition to the State's new funding model, funding for many of the categoricals has been swept into and is now distributed as part of the unrestricted LCFF entitlement.

Examples of major State and Federal restricted funds include the following:

**Title II – Part A Teacher Quality:**

This program focuses on preparing, training and recruiting high quality teachers.

**Federal (IDEA) and State (AB602) funding for Special Education:**

Funds received to provide educational services for children with special needs.

**Prop 39 California Clean Energy Jobs Act:**

Funded for five years by additional tax revenue assessed on out-of-state corporations, districts may apply to the State for this funding to implement energy saving projects.

## **GENERAL FUND EXPENDITURES**

School districts are personnel intense organizations. In this Budget, approximately 78% of the operating expenditures in the General Fund are for salaries and employee benefits.

Salaries are separated into two categories: Certificated and Classified.

### **Certificated Compensation**

Certificated employees include teachers, administrators, counselors, librarians, psychologists and any other positions that require a credential with the State of California.

The Hillsborough Teachers' Association (HTA) represents certificated personnel, with the exception of psychologists, administrators, and certificated substitutes. In 2013-14, a 4.113% increase was applied to all steps and ranges of the salary schedule, and an additional \$79 per month was added to each tier of the health benefit allowance for employees enrolled in a District-sponsored medical plan effective with January 2014 coverage.

In 2014-15, HTA settled with a 4.0% salary increase to all steps and ranges of the teachers' salary schedule and an increase to the monthly health and welfare allowance to \$843 per 1.0 FTE employee, effective January 2015. Taken together, these increase equal to 5.3% salary increase.

In 2015-16, a 2.5% increase was applied to all steps and ranges of the salary schedule. There was also a one-time 2.0% increase from base salary. Changes were made to longevity schedule that were equivalent to a 0.074% ongoing compensation increase. Finally, daily stipend was increased from \$120 to \$240.

Negotiations have opened for the 2016-17 school year but are not yet settled.

## **Classified Compensation**

Classified employees comprise of the District support staff and include clerical, custodial, maintenance, instructional aides, and the Chief Business Official.

The California School Employees Association (CSEA) represents all classified personnel, except the Chief Business Official, confidential employees, and classified substitutes. In 2013-14, a 4.07% increase was applied to all steps and ranges of the salary schedules, and an additional \$88 per month was added to each tier of the health benefit allowance for employees enrolled in a District-sponsored medical plan.

CSEA 2014-15 settlement included a 4.36% increase to all steps and ranges of the classified employees' salary schedules, and an increase of monthly health and welfare allowance to \$694 for single, \$773 for two-party, and \$883 for family coverage, effective January 2015.

Effective July 1, 2015, a 2.574% salary increase was applied to all steps and ranges of the salary schedules for 2015-16 school year. There was also a one-time 2.0% increase from base salary that was paid out in 2015-16. The District terminated the CalPERS Employer Paid Member Contribution (EPMC). Instead, the 2015-16 "PERS MEMBERS BEFORE JANUARY 1, 2013" salary schedule was increased by 5.75%, renamed as "Classified Salary Schedule," and used as the only classified salary schedule. The Non-PERS Members and PERS Members after January 1, 2013 salary schedules was eliminated. The proposed contract added one more vacation day to employees who have worked for the District 20 years or longer.

Negotiations have opened for the 2016-17 school year but are not yet settled.

## **Other District Employees Compensation**

Other District groups include the Administrative and Confidential employees. The Administrators received a 4.0% salary increase in 2013-14 and 3.5% salary increase in 2014-15. Confidential employees received a 5.07% salary increase in 2013-14 and elected to convert and receive their employer paid member contribution to the CalPERS retirement system as salary.

In 2014-15, salary was increased for the Superintendent by 5.2%, and 5.3% for the confidential group and the Human Resources Manager/Senior Assistant to the Superintendent. Neither group receives any employer paid health benefits.

In 2015-16, the Administrative and Confidential employees received a total compensation increase that equals 2.574% salary increase and a 2.0% one-time increase from base salary.

## **Employee Benefits**

Employee benefits include retirement contributions, unemployment insurance, workers' compensation, Social Security (OASDI) and Medicare. The cost of these benefits is determined by State and Federal formulas based on a percentage of employee salary.

In 2016-17, the employer contribution rate to the California State Teachers' Retirement System (CalSTRS) is 12.58%, an increase from the 2015-16 rate of 10.73%. The rate to the California Public Employee Retirement System (CalPERS) is 13.888%, increased from 11.847% in 2015-16.

CalSTRS and CalPERS Employer Contribution rates continue to go up, with no additional state funding. The District has to absorb the additional cost over the years.

	CalSTRS	CalPERS
2015-16	10.73%	11.847%
2016-17	12.58%	13.89%
2017-18	14.43%	16.60%
2018-19	16.28%	18.20%
2019-20	18.13%	19.90%
2020-21	19.10%	20.40%

Beginning in 1991-92, a certificated employee who is not a member of CalSTRS is required to participate in Social Security (OASDI). This affects most of our substitute teachers who are not in CalSTRS and any certificated employee working less than 50% and not already a member of CalSTRS.

### **Retirement and Statutory Taxes**

	Certificated	Classified
Retirement	12.5800%	13.8880%
Unemployment	0.0500%	0.0500%
Workers' Comp	1.0517%	1.0517%
OASDI		6.2000%
Medicare (not everyone)	1.4500%	1.4500%
Total	15.1317%	22.64%

Other employee benefits relate to health and dental insurance. The employee district contribution, prorated on the employee's full-time equivalent (FTE), is based upon the employee's utilization of medical insurance.

### **Annual Health Benefit Allowance**

	Certificated	Classified
Employee	Max \$10,000	\$8,328
Employee + 1	Max \$10,000	\$9,276
Family	max \$10,000	\$10,596

Beginning in 2000-2001, eligible employees electing not to take medical insurance through the District receive prorated cash back of \$3,420 annually for certificated and \$3,108 annually for

classified, less the cost of the dental plan selected by the employee.

### **Books and Supplies**

Books and Supplies include books and materials used for instruction, non-instructional supplies for general operations, and non-capitalized inventoried equipment (technology, office, maintenance, grounds, and custodial equipment).

### **Services and Contracts**

Services and Contracts include items such as travel, memberships, utilities, repairs, consultants, transportation, insurance, and contracts for services. These include many services that are direct to students.

### **Capital Outlay**

Capital Outlay includes expenditures of \$15,000 or more for new, improvement of, or replacement of equipment, buildings, and grounds.

### **Other Outgo and Financing Uses**

County Special Education Program Costs are charged by the San Mateo County Office of Education to educate District students in county programs.

Contributions from Unrestricted Revenues transfer unrestricted funds to balance restricted programs.

The major contribution of unrestricted dollars is made to the Special Education program, where expenditures required to operate the program exceed the amount of revenues received. The Special Education program is mandated by the State and Federal Governments. It is left to districts to make up for any funding shortfall. The level of contribution is due to the number of students with severe special needs, compliance requirements, and litigation expenses. The contribution for 2016-17 is \$3,809,225, 14.16% of total operating expenditures. Unrestricted General Fund's contributions to Routine Restricted Maintenance program is projected to be \$669,470 in 2016-17, well above AB 104 permitted lesser of 3% of 15-16 General Fund expenditures or 14-15 contribution of \$481,286.17.

## **SPECIAL EDUCATION**

Public Law 105-17, also known as "Individuals with Disabilities Education Act,"(IDEA), is Federal legislation which mandates that all disabled children between the ages of 3 and 23 are provided with a **free** and **appropriate** education in the least restrictive setting. Every school district is charged with the responsibility of developing programs to meet the educational needs of these exceptional students. The District offers the following services and programs:

**Resource Specialist Program:** A "part-time" program which provides learning disabled students specialized instruction both within their regular classroom and in small groups and which remediates specific learning challenges.

**Speech and Language Program (Designated Instructional Services):** Students receive individual and/or small group instruction that is specially designed to remediate language disorders related to articulation, voice fluency, or language processing.

The District has a small number of students identified with disabling conditions other than specific learning disability or speech or language impaired. These conditions include visual impairment, hearing impairment, deaf-blindness, deafness, emotional disturbance, autism, mental retardation, multiple disabilities, orthopedic impairment, other health impairment or traumatic brain injury. The intensive needs of some students may require placement in special classes outside of the District, such as in other school districts or county programs or in a non-public school setting. In 2015-16, the district had 8 students served outside the District.

In an effort to better serve our students and to control costs, the District opened a Learning Center on the South School campus in 2008-09. The class served four students in 2015-16. During 2009-10, a Learning Center opened on the West School campus offering education to students in a "least restrictive environment." No Hillsborough students were served in 2015-16. During 2010-11, another Learning Center opened on the North School campus targeting students with needs not met by the South and West Learning Centers. One Hillsborough student was served in 2014-15. To mitigate the cost of these Learning Centers, the District educates students of other local school districts to make use of unused capacity. The District, acting as service provider only, receives reimbursement from these other school districts for the cost of educating their students. In 2015-16, the District served six students from other school districts. In 2012-13, a Learning Center opened at the middle school to retain students graduating from the elementary Learning Centers within the District.

## **RESERVES**

The State of California requires the District to maintain a 3% Reserve for Economic Uncertainties. The District feels it is more prudent to have at least a 6% Reserve for Economic Uncertainties. In June 2011, the District formally established a Minimum Fund Balance Policy requiring a Reserve for Economic Uncertainties of no less than 6% of General Fund total expenditures and other financing uses.

## **ASSUMPTIONS USED IN BUDGET PREPARATION**

Because much of the information is still unknown at this time, it is necessary to base the Budget on many assumptions. The following represents some of the major assumptions made.

1. The District will continue to be community funded, basic aid in 2016-17. The Budget assumes 6.0% growth in secured property tax revenue over the prior year. A 1.5% reduction

is made for the possible fiscal impact of ongoing property tax revenue adjustments resulting from assessment appeals and litigation. Total net local property tax revenues (secured, unsecured, and homeowners' exemption) for the Budget year are estimated to be \$17,398,849.

2. Funding through the LCFF of the minimum hold harmless guarantee amounts to \$172,044. Other State program funding sources are held at the 2015-16 funded levels, excluding one-time funding for both 2015-16 and the budget year.
3. Education Protection Account (EPA) funding is included at \$200 per ADA, amounting to \$291,164, which will end in December 2018 in absence of the extension of Prop 30 income tax provisions. These funds will be spent on teacher salaries.
4. Federal funding is held at the 2015-16 levels.
5. As of March 18, 2016, total enrollment is estimated to be 1,489 for 2016-17.
6. The beginning balance for 2016-17 is estimated to be \$3,543,758.

Variations in income and expenditures from the amounts currently in the 2015-16 Estimated Actuals will affect the 2016-17 beginning balance. The closer we get to the end of the fiscal year, the more accurately the ending balance can be estimated.

7. The Hillsborough Schools Foundation (HSF) allocation in support of the 2016-17 school programs is \$3,450,000, a decrease over prior year by \$90,000. This allocation includes amounts earmarked one-time for creating innovative learning space. Projected allocations for two subsequent years are \$3.2 million each year. Budget year HSF support covers 13% of total operating expenditures.
8. A funding source since 1985-86, the total amount estimated from the State Lottery in 2016-17 is \$264,495.
9. A total of \$351,317 will be received from Hillsborough Recreation for District support services, building maintenance reimbursement, and grounds support and supervision.

\$199,941 represents District support to Recreation for administration. \$151,376 represents reimbursement for maintenance, building operations and grounds support to Recreation.

10. In June 1988, the voters in Hillsborough approved a per-parcel tax of up to \$175.00. The Board must act annually in June to set the amount of tax to be levied for the following year. The tax can increase by growth in California's per capita personal income and the District's ADA.

At its meeting on June 6, 2016, the Board will take action to set the parcel tax rate for 2016-17 at \$651.28. In 2015-16, 567 seniors took the senior exemption, 14.0% of taxable parcels. Assuming the new tax rate with the same number of senior exemptions, 16-17 parcel tax revenue could be estimated at \$2,224,060, an increase of \$67,516 from 2015-16. However, this increase is not built in the budget and will be after the county finalizes the count of

taxable parcels in July.

11. No employee group has settled on salary for the budget year. All salaries include step and column increases only.
12. Funds for regular classroom teaching staff are budgeted on the basis of teacher/pupil staffing ratios. Maximum class sizes were revised by the expenditure reduction plan of 2012-13 to the following:  
  
1/22 in grades K-1; 1/23 in grades 2-3; 1/25 in grades 4-5. In grades 6-8, maximum class size depends on class type.
13. The District continues implementation of the Technology Plan with investment in additional laptops and carts at the elementary schools and Chromebooks for all students at the middle school and the employment of 1.5 FTE teachers on assignment to further integrate and assimilate technology use in the teaching environment. The board approved the use of one-time Educator Effectiveness funding for this purpose.
14. Since 2013-14, every year the District has received \$100,000 Prop 39 Clean Energy Jobs Act to be spent on energy efficiency projects and necessary consulting services. This budget assumes receiving \$100,000 per year until 2017-18.
15. A 6% reserve is designated for economic uncertainties amounting to \$1,680,852.

The minimum amount required by the State is 3%. In school finance, it is necessary to work with a large number of unknowns. There is an ever-present possibility that revenues will be lower than projected and/or expenses higher. The existence of a prudent reserve provides necessary stability to the educational program. For these reasons, the District has set aside a 6% reserve for economic uncertainties.

# Mission Statement and Essential Outcomes

The mission of the Hillsborough City School District is to work in partnership with students, parents, and other community members to educate the whole child in a nurturing environment and to empower each student to become a contributing and responsible participant in our changing world. We seek to engage all students in rigorous and powerful learning to achieve the following Essential Outcomes:

With the support of the whole school community, students will work towards becoming...

## **People of good character who are...**

- ethical, trustworthy, responsible, fair, and respectful
- empathetic, caring, kind, and positively intentioned
- invested in making a positive impact on their family, community, and world
- self-reliant, self-directed, and demonstrate positive self-advocacy

## **Innovators and problem solvers who are...**

- critical, innovative, and creative contributors
- collaborative, constructive, and dependable group members and leaders
- flexible, adaptable, and reflective
- risk takers who understand that failure is temporary
- resilient, perseverant, and show grit

## **Effective communicators who...**

- listen to and think deeply about multiple perspectives
- are clear, persuasive, and can articulate complex ideas
- utilize a variety of communication modes, including writing
- speak with confidence
- ask questions to enhance their understanding

## **Global citizens who...**

- embrace other cultures, communities, and people of all abilities
- have an understanding of other languages, religions, cultures, and lifestyles
- see themselves as part of an interconnected, interdependent world

## **Lifelong learners who...**

- pursue and contribute to their passions
- have strong content knowledge that is broad, deep, and continues to grow
- demonstrate initiative, are organized, and plan ahead
- have follow-through, show diligence, and maintain focus
- are curious and pursue learning for its own sake

## **Effective users of information, media, and technology who...**

- can access, analyze, and synthesize information
- distinguish between reliable and unreliable information
- can use technology to research, create, communicate, and express ideas
- demonstrate positive and appropriate digital citizenship

**GENERAL FUND - 01**

This is the chief operating fund for the District. It is used to account for the ordinary operations of the District. All transactions except those accounted for in another fund are accounted for in this fund.

SAN MATEO COUNTY OFFICE OF EDUCATION  
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District  
Revenue & Expenditure Summary

Fund	Description		14-15 GL Actuals Amt	15-16 Est Actuals Amt	15-16 GL Actuals w/Enc Amt	16-17 Budget Amt
	Summary By	Object				
01						
	Revenue:8000-8999					
	8000					
	8011	REV LIMIT ST AID CURR YR	172,044.00	172,044.00	148,648.00	172,044.00
	8012	ED PROTECTION ACCT STATE AID	300,948.00	300,976.00	225,070.00	291,164.00
	8021	HOMEOWNERS' EXEMPTION	82,920.42	82,490.00	70,116.18	82,490.00
	8041	SECURED ROLLS TAX	14,488,367.37	15,553,866.47	14,147,841.67	16,483,266.26
	8042	UNSECURED ROLL TAXES	813,399.94	842,528.00	842,528.44	842,528.00
	8043	PRIOR YEARS' TAXES	-31,658.96	-9,435.00	-9,434.91	-9,435.00
	8097	PROPERTY TAXES TRANSFERS	871,357.44	731,499.58	680,299.63	731,499.58
	SubTotal: 8000		16,697,378.21	17,673,969.05	16,105,069.01	18,593,556.84
	8100					
	8181	SP ED ENTITL PER UDC	246,943.87	247,541.77	45,684.21	247,541.77
	8182	SP ED DISCRETNARY GRANTS	25,277.84	22,911.62	7,832.94	22,911.62
	SubTotal: 8100		272,221.71	270,453.39	53,517.15	270,453.39
	8200					
	8290	ALL OTHER FEDERAL REVENUE	24,252.20	23,583.00	17,655.73	23,583.00
	SubTotal: 8200		24,252.20	23,583.00	17,655.73	23,583.00
	8300					
	8319	OTHER ST APPORTNMNT-PR YR	94,995.00			
	SubTotal: 8300		94,995.00	0.00	0.00	0.00
	8500					
	8550	MANDATED COST REIMBURSE	141,175.00	839,259.00	839,259.00	42,769.00
	8560	STATE LOTTERY REVENUE	261,784.66	261,248.16	142,415.61	261,248.16
	8590	ALL OTHER STATE REVENUES	817,037.84	1,186,475.91	286,352.21	1,594,876.00
	SubTotal: 8500		1,219,997.50	2,286,983.07	1,268,026.82	1,898,893.16
	8600					
	8621	PARCEL TAXES	2,069,334.68	2,156,544.00	1,936,030.72	2,156,544.00
	8660	INTEREST	60,944.93	89,080.90	89,085.94	55,000.00
	8662	GAINS/LOSSES ON INVSTMNTS	3,712.46			
	8677	INTERAGENCY SVCS BETW LEA	291,947.00	271,947.00		271,947.00
	8689	ALL OTHR FEES & CONTRACTS	357,166.00	337,497.00	182,155.00	351,317.00

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Fund	Description		14-15 GL Actuals Amt	15-16 Est Actuals Amt	15-16 GL Actuals w/Enc Amt	16-17 Budget Amt
	Summary By	Object				
01	Revenue:8000-8999					
8600						
(Continued...)						
	8699	ALL OTHER LOCAL REVENUE	3,846,855.41	3,711,836.50	3,725,401.47	3,577,730.00
	SubTotal: 8600		6,629,960.48	6,566,905.40	5,932,673.13	6,412,538.00
8900						
	8912	BTW GENERAL & SP RESERVE	44,500.00	44,500.00		44,500.00
	8980	CONTRIB FROM UNRESTR REV	0.00	0.00		0.00
	8990	CONTRIB FROM RESTR REV	0.00			
	SubTotal: 8900		44,500.00	44,500.00	0.00	44,500.00
SubTotal: Revenue:8000-8999			24,983,305.10	26,866,393.91	23,376,941.84	27,243,524.39
Expense:1000-7999						
1100						
	1101	TEACHER SALARY	10,771,649.66	11,599,210.48	16,065,670.16	11,277,390.81
	1151	TEACHER,ADDL.COMPENSATION	190,684.30	164,906.29	178,473.46	164,700.00
	1171	TEACHER, SUBSTITUTES	258,739.93	161,100.00	186,204.60	153,496.00
	SubTotal: 1100		-11,221,073.89	-11,925,216.77	-16,430,348.22	-11,595,586.81
1200						
	1201	COUNSELOR	350,149.00	408,414.78	575,965.13	337,706.00
	1202	PSYCHOLOGIST	201,697.25	216,182.54	301,612.94	215,138.00
	1251	COUNSELOR,ADDL.COMP	7,303.66	1,000.00	250.00	1,250.00
	1252	PSYCHOLOGIST,ADDL.COMP	1,690.00	1,300.00	945.55	1,450.00
	SubTotal: 1200		-560,839.91	-626,897.32	-878,773.62	-555,544.00
1300						
	1301	SUPERINTENDENT SALARY	210,000.00	219,605.00	291,406.68	215,405.00
	1302	PRINCIPAL SALARY	656,675.39	721,918.93	894,828.05	663,260.00
	1303	DIRECTOR SALARY	488,751.76	520,633.28	690,855.00	472,657.00
	1304	ASST PRINCIPAL SALARY	105,844.80	126,964.33	168,482.01	129,883.00
	1307	Cert HR Manager Salary		65,741.10	109,790.66	133,935.00
	1351	SUPERINTENDENT,ADDL.COMP	864.00	1,000.00	792.00	864.00
	1352	PRINCIPAL,ADDL.COMP	9,640.06	4,200.00	2,955.00	2,592.00

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	Summary By	Object				
01						
	Expense:1000-7999					
	1300					
	(Continued...)					
	1353	DIRECTOR, ADDL.COMP	3,492.00	3,900.00	2,594.00	2,327.00
	1354	ASST PRINC, ADDL. COMP	16,969.45	1,100.00	1,443.00	
	1357	SUB FOR PRINCIPAL			288.00	
	SubTotal: 1300		-1,492,237.46	-1,665,062.64	-2,163,434.40	-1,620,923.00
2100						
	2101	INSTRUCTIONAL AIDE SALARY	858,019.87	971,372.09	1,349,324.05	994,966.21
	2151	INSTRUCT.AIDE,ADDL.COMP	9,434.73	6,595.00	7,777.79	7,332.00
	2171	INSTRUCT.AIDE, SUBSTITUTE	18,836.88	19,026.43	24,720.28	13,015.00
	SubTotal: 2100		-886,291.48	-996,993.52	-1,381,822.12	-1,015,313.21
2200						
	2201	MAINTENANCE/OPERATIONS	681,222.27	729,239.15	964,502.90	755,929.00
	2204	COMPUTER TECHNICIAN, SAL	56,756.75	58,945.79	82,184.27	58,694.00
	2251	MAINT/OPER, ADDL. COMP	11,992.77	5,272.00	2,958.15	3,996.00
	2254	COMPUTER TECH, ADDL. COMP		120.00		
	2271	MAINT/OPERA, SUBSTITUTES	9,779.65	10,360.17	21,854.90	20,700.00
	2274	COMPUTER TECHNICIAN,SUBS		1,200.00		
	SubTotal: 2200		-759,751.44	-805,137.11	-1,071,500.22	-839,319.00
2300						
	2301	CHIEF BUSINESS OFFICIAL	158,322.85	157,298.15	211,583.01	159,799.00
	2351	CHIEF BUS.OFF.,ADDL.COMP	1,377.25	507.00	1,067.00	3,000.00
	SubTotal: 2300		-159,700.10	-157,805.15	-212,650.01	-162,799.00
2400						
	2401	CLERICAL SALARIES	948,400.37	967,922.82	1,288,041.18	913,885.68
	2451	CLERICAL, ADDL. COMP	28,112.82	22,951.00	15,266.40	16,003.00
	2471	CLERICAL, SUBSTITUTE	16,251.46	10,600.00	14,128.00	11,708.00
	SubTotal: 2400		-992,764.65	-1,001,473.82	-1,317,435.58	-941,596.68
3100						
	3101	ST TEACH RETIRE SYS CERT	1,810,693.64	2,419,757.25	2,021,415.81	2,787,487.13

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	Summary By	Object				
01						
	Expense:1000-7999					
	3100					
	(Continued...)					
	3102	ST TEACH RETIRE SYS CLASS	7,847.98	10,114.02	8,789.99	12,198.00
	SubTotal: 3100		-1,818,541.62	-2,429,871.27	-2,030,205.80	-2,799,685.13
	3200					
	3201	PUBL EMPL RETIRE SYS CERT	23,595.10	24,780.95	33,969.05	39,674.00
	3202	PUB EMPL RETIRE SYS CLASS	438,293.64	373,345.28	439,646.43	489,812.00
	SubTotal: 3200		-461,888.74	-398,126.23	-473,615.48	-529,486.00
	3300					
	3311	OASDI/FICA - CERTIFICATED	13,558.47	18,398.76	19,999.37	15,079.00
	3312	OASDI/FICA - CLASSIFIED	152,946.11	188,484.55	221,502.40	173,067.00
	3321	MEDICARE - CERTIFICATED	182,719.02	212,306.90	268,300.32	201,293.32
	3322	MEDICARE - CLASSIFIED	37,571.93	49,585.09	53,756.90	41,627.00
	SubTotal: 3300		-386,795.53	-468,775.30	-563,558.99	-431,066.32
	3400					
	3401	HLTH & WELFARE BNFT CERT	742,101.72	803,526.00	1,212,272.99	781,167.00
	3402	HLTH & WELFARE BNFT CLASS	233,074.21	264,202.05	339,631.43	215,364.00
	SubTotal: 3400		-975,175.93	-1,067,728.05	-1,551,904.42	-996,531.00
	3500					
	3501	ST UNEMPL INSUR CERT	6,393.18	7,276.86	9,386.79	7,045.56
	3502	ST UNEMPL INSUR CLASS	1,295.65	2,764.11	1,846.56	1,441.00
	SubTotal: 3500		-7,688.83	-10,040.97	-11,233.35	-8,486.56
	3600					
	3601	WORKERS COMP INSUR CERT	268,816.67	212,704.44	287,350.53	216,540.54
	3602	WORKERS COMP INSUR CLASS	54,523.25	60,189.69	56,551.63	44,004.00
	SubTotal: 3600		-323,339.92	-272,894.13	-343,902.16	-260,544.54
	3700					
	3701	OPEB, ALLOCATED, CERTIFICATED	119,233.16	119,070.00	93,492.72	119,070.00
	3702	OPEB, ALLOCATED, CLASSIFIED	41,191.80	46,650.00	52,192.05	46,650.00

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	Summary By	Object				
01						
	Expense:1000-7999					
	3700					
	(Continued...)					
	SubTotal: 3700		-160,424.96	-165,720.00	-145,684.77	-165,720.00
	3900					
		3901 OTHR BENEFITS, CERT POST	92,390.61	52,606.37	66,099.84	60,065.00
		3902 OTHR BENEFITS, CLASS POST	22,254.47	15,306.12	19,859.41	18,800.00
		3999			101.40	
	SubTotal: 3900		-114,645.08	-67,912.49	-86,060.65	-78,865.00
	4100					
		4100 APRVD TXTBKS/COR CUR MTLS	71,108.63	341,780.92	336,489.19	1,047,414.96
		4110 APPROVED ST/BOARD TXTBOOK		16,682.85	16,682.85	
	SubTotal: 4100		-71,108.63	-358,463.77	-353,172.04	-1,047,414.96
	4200					
		4210 OTHER BOOKS - STUDENT USE	80,914.07	100,995.12	67,523.23	82,364.80
		4220 LIBRARY BOOKS	11,341.98	12,365.00	11,300.60	6,709.00
		4230 OTHR BOOKS-NO STUDENT USE	4,619.99	7,835.00	8,761.24	7,900.00
	SubTotal: 4200		-96,876.04	-121,195.12	-87,585.07	-96,973.80
	4300					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	513,130.77	347,285.54	299,691.99	288,815.65
		4315 TEST	18,050.89	55,000.00	2,068.79	55,000.00
		4330 SUBSCRIPTION-INSTRUCTION		4,060.00		4,360.00
		4350 NON INSTRUCTIONL SUPPLIES	109,954.19	203,527.00	132,484.83	161,167.00
		4351 SUBSCRIPTION-NON INSTRUCT	8,424.00	9,800.00	8,593.00	9,800.00
		4352 GAS AND OIL	10,600.86	21,000.00	9,861.55	21,000.00
		4353 CUSTODIAL SUPPLIES	38,223.68	43,000.00	36,500.00	43,000.00
		4354 PRINTING	4,671.21	9,212.00	8,535.24	9,215.00
	SubTotal: 4300		-703,055.60	-692,884.54	-497,735.40	-592,357.65
	4400					
		4400 NONCAPITALIZED EQUIPMENT				45,000.00
		4410 INVENTORIED INST SUPPLY	234,233.37	135,985.00	25,196.85	129,575.00

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	Summary By	Object				
01						
	Expense:1000-7999					
	4400					
	(Continued...)					
	4420	INV CLSRM PRESENTATION SYS	90,000.00	90,000.00	54,858.41	90,000.00
	4450	INVNTRD NON-INST SUPPLY	30,593.87	36,402.00	40,521.05	36,402.00
	SubTotal: 4400		-354,827.24	-262,387.00	-120,576.31	-300,977.00
	5100					
	5100	Subagreements for Services	574,273.53	637,406.00	581,664.25	637,406.00
	SubTotal: 5100		-574,273.53	-637,406.00	-581,664.25	-637,406.00
	5200					
	5200	TRAVEL AND CONFERENCES	116,127.76	51,485.92	41,637.49	80,038.92
	SubTotal: 5200		-116,127.76	-51,485.92	-41,637.49	-80,038.92
	5300					
	5300	DUES AND MEMBERSHIPS	19,708.14	20,500.00	21,840.75	20,150.00
	SubTotal: 5300		-19,708.14	-20,500.00	-21,840.75	-20,150.00
	5400					
	5450	OTHER INSURANCE	93,872.00	95,000.00	96,925.00	118,750.00
	SubTotal: 5400		-93,872.00	-95,000.00	-96,925.00	-118,750.00
	5500					
	5501	GAS (BUILDING)	43,742.15	65,000.00	40,320.82	65,000.00
	5502	ELECTRICITY (BUILDING)	200,028.00	215,000.00	166,002.77	215,000.00
	5503	WATER-BLACK MOUNTAIN	3,868.88	6,000.00	3,524.11	6,000.00
	5504	WATER-MONTHLY	150,527.18	145,700.00	124,618.31	145,700.00
	5506	GARBAGE & TRASH	40,640.08	43,700.00	43,464.24	43,700.00
	SubTotal: 5500		-438,806.29	-475,400.00	-377,930.25	-475,400.00
	5600					
	5610	RENTAL/LEASE OF BUILDGS	4,490.00	1,870.00	3,740.00	
	5615	RENTAL/LEASE OF EQUIPMENT	4,599.85	10,200.00	4,731.57	10,200.00
	5630	BUILD/GROUNDS REPAIRS & IMPROV	35,384.83	37,780.00	7,268.45	19,800.00
	5635	CONTRACT EQUIPMENT REPAIR	54,454.81	63,079.00	52,983.97	63,089.00

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	Summary By	Object				
01						
	Expense:1000-7999					
	5600					
	(Continued...)					
	5636	CONTRACT EQUIP-OVERAGES	1,104.48	1,775.00	2,529.17	1,564.00
	SubTotal: 5600		-100,033.97	-114,704.00	-71,253.16	-94,653.00
5800						
	5800	PROF/CNSLT SVCS, OPER EXP			24,395.00	
	5803	OUTDOOR EDUCATION	51,696.25	65,775.00	52,329.63	65,775.00
	5804	FILM/VIDEO STRM CONTRACTS	6,731.66	8,500.00	5,564.52	8,500.00
	5805	BUILDING MAINT-JANITORIAL	286,402.00	291,000.00	294,500.00	291,000.00
	5806	CO-OP FEE		1,506.00		1,506.00
	5807	CONSULTANT SERVICES	224,511.76	186,840.25	173,846.50	180,411.00
	5808	TECHNOLOGY CONSULTANT	163,360.50	250,841.00	181,040.00	250,841.00
	5809	HEALTH SCREENING	5,451.25	4,000.00	1,015.00	4,000.00
	5817	CALSTRS PENLTY/INTEREST	143.14	100.00	56.29	100.00
	5818	LICENSING (SOFTWRE,MOVIE,PROD)	89,713.47	79,783.00	83,774.42	81,630.00
	5819	OTHER SVC./OPERATING EXP	33,823.60	159,840.00	192,420.76	170,980.00
	5820	TRANS INTEREST PAYABLE	10,455.00	34,850.00	19,906.25	34,850.00
	5822	LEGAL FEES - OTHER OTHER	25,691.51	95,200.00	100,114.71	34,200.00
	5823	AUDIT SERVICES	21,600.00	18,000.00	15,500.00	18,000.00
	5824	ELECTION FEES		12,500.00	7,294.16	12,500.00
	5825	COMPUTER SERVICES	26,067.00	24,000.00		24,000.00
	5826	ADVERTISING	3,871.65	3,800.00	4,393.00	4,800.00
	5829	OTHER BUS/ADMIN SERVICES	6,397.50	4,000.00	2,475.00	4,000.00
	5831	SUB CALLING SERV-MILLBRAE	4,459.40	4,600.00	5,193.90	5,000.00
	5838	HEP B VACCINE	160.00		1,920.00	2,000.00
	5839	TB & FINGERPRINTING	2,625.87	2,000.00	2,396.00	2,000.00
	5843	SPEC.ED.TRANSF.-PRIVATE	87,282.28	90,000.00	129,680.00	90,000.00
	5844	FIELD TRIP/ASSEMBLY TRANS/ADMN	8,912.33	8,589.00	5,261.35	8,839.00
	5851	SPECIAL ED. TUITION	234,484.08	226,196.00	286,000.30	226,196.00
	5852	SPECIAL ED. RELATED SRV	389,712.06	494,208.26	536,200.93	474,743.26
	SubTotal: 5800		-1,683,552.31	-2,066,128.51	-2,125,277.72	-1,995,871.26
5900						
	5901	TELEPHONE	38,919.14	42,000.00	30,093.98	42,000.00
	5902	CELL PHONES	3,606.77	6,298.00	9,173.50	5,500.00

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	Summary By	Object				
01						
	Expense:1000-7999					
	5900					
	(Continued...)					
	5903	FAX	1,752.00	2,000.00	1,423.14	2,000.00
	5904	ANYTIME MESSAGES	5,500.00	6,500.00	5,899.60	6,500.00
	5905	INTERNET SERVICE (TI LIN)	140,324.73	100,000.00	129,021.21	100,000.00
	5906	POSTAGE	17,271.16	22,225.00	3,063.52	22,200.00
	5907	CABLE TV	585.41	1,000.00	464.62	1,000.00
	SubTotal: 5900		-207,959.21	-180,023.00	-179,139.57	-179,200.00
	6400					
	6410	NEW EQUIPMENT	16,664.49	19,600.00	19,600.00	
	SubTotal: 6400		-16,664.49	-19,600.00	-19,600.00	0.00
	7100					
	7142	OTHR TUIT EX-COST TO CNTY	94,113.20	98,370.00	47,705.40	98,370.00
	SubTotal: 7100		-94,113.20	-98,370.00	-47,705.40	-98,370.00
	7400					
	7438	DEBT SERVICE - INTEREST	12,633.60	2,500.00		2,500.00
	7439	DEBT SERV-COPIER PRINC/INTERST	50,534.40	58,913.00	63,168.00	58,913.00
	SubTotal: 7400		-63,168.00	-61,413.00	-63,168.00	-61,413.00
	7600					
	7612	BTW GENERAL & SP RESERVE	330,000.00	50,000.00		213,753.00
	SubTotal: 7600		-330,000.00	-50,000.00	0.00	-213,753.00
	SubTotal: Expense:1000-7999		-25,285,305.95	-27,364,615.63	-33,347,340.20	-28,014,194.84
	SubTotal: 01		-302,000.85	-498,221.72	-9,970,398.36	-770,670.45

The following pages present financial information of the General Fund detailed by programs as defined by the District.

0000 – UNDESIGNATED

Revenues and expenditures reported in this program are not specific to any one of the other programs. These items apply to the General Fund as a whole.

SAN MATEO COUNTY OFFICE OF EDUCATION  
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	Summary By	Object				
01						
000						
	Revenue:8000-8999					
	8000					
	8011	REV LIMIT ST AID CURR YR	67,931.00	67,931.00	44,535.00	67,931.00
	8021	HOMEOWNERS' EXEMPTION	82,920.42	82,490.00	70,116.18	82,490.00
	8041	SECURED ROLLS TAX	14,488,367.37	15,553,866.47	14,147,841.67	16,483,266.26
	8042	UNSECURED ROLL TAXES	813,399.94	842,528.00	842,528.44	842,528.00
	8043	PRIOR YEARS' TAXES	-31,658.96	-9,435.00	-9,434.91	-9,435.00
	8097	PROPERTY TAXES TRANSFERS			8,032.87	
	8182	SP ED DISCRETNARY GRANTS	-6,199.71			
	8550	MANDATED COST REIMBURSE	141,175.00	839,259.00	839,259.00	42,769.00
	8590	ALL OTHER STATE REVENUES	674,919.86	1,050,232.00	185,952.30	1,461,832.00
	8660	INTEREST	61,347.44	89,080.90	89,080.95	55,000.00
	8662	GAINS/LOSSES ON INVSTMENTS	3,712.46			
	8689	ALL OTHR FEES & CONTRACTS	58,270.00	37,563.00		58,270.00
	8699	ALL OTHER LOCAL REVENUE	4,239.53		-549.60	
	8980	CONTRIB FROM UNRESTR REV	-3,474,619.19	-4,545,040.34		-4,478,695.42
	8990	CONTRIB FROM RESTR REV	-24,231.86			
	SubTotal: 8000		12,859,573.30	14,008,475.03	16,217,361.90	14,605,955.84
	SubTotal: Revenue:8000-8999		12,859,573.30	14,008,475.03	16,217,361.90	14,605,955.84
	Expense:1000-7999					
	3000					
	3101	ST TEACH RETIRE SYS CERT	647,880.00	861,026.00		1,110,690.00
	3102	ST TEACH RETIRE SYS CLASS	2,808.00	3,617.00		4,814.00
	SubTotal: 3000		-650,688.00	-864,643.00	0.00	-1,115,504.00
	5000					
	5800	PROF/CNSLT SVCS, OPER EXP			24,395.00	
	5820	TRANS INTEREST PAYABLE	10,455.00	34,850.00	19,906.25	34,850.00
	SubTotal: 5000		-10,455.00	-34,850.00	-44,301.25	-34,850.00
	7000					
	7612	BTW GENERAL & SP RESERVE	330,000.00	50,000.00		213,753.00

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	Summary By	Description Object				
01						
000						
	Expense:1000-7999					
	7000					
(Continued...)						
	SubTotal: 7000		-330,000.00	-50,000.00	0.00	-213,753.00
	SubTotal: Expense:1000-7999		-991,143.00	-949,493.00	-44,301.25	-1,364,107.00
	SubTotal: 000		11,868,430.30	13,058,982.03	16,173,060.65	13,241,848.84

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Fund Management	Description		14-15 GL Actuals Amt	15-16 Est Actuals Amt	15-16 GL Actuals w/Enc Amt	16-17 Budget Amt
	Summary By	Description Object				
01						
		(Continued...)				
	0000					
	Revenue:8000-8999					
	8000					
		8590 ALL OTHER STATE REVENUES	374.67			
		8660 INTEREST	-402.51		4.99	
		8699 ALL OTHER LOCAL REVENUE	1,793.25			
	SubTotal: 8000		1,765.41	0.00	4.99	0.00
	SubTotal: Revenue:8000-8999		1,765.41	0.00	4.99	0.00
	SubTotal: 0000		1,765.41	0.00	4.99	0.00

## 100 - REGULAR INSTRUCTION

This program reports the basic regular classroom instructional programs in all of our schools.

Beginning in 2013-14, the State transitioned to a new funding formula for school districts to correct the funding inequities inherent with the Revenue Limit model and to increase district flexibility. Known as the Local Control Funding Formula (LCFF), funds are distributed to schools on a single weighted allocation formula based on grade level span. As a result, funding for most categorical programs is now consolidated into this one revenue stream. Prior District programs used to separately report some of these categorical programs are now combined and included with other related programs. For example, funding for Class Size Reduction and Instructional Materials is now part of the LCFF, expenditures related to these funds have been collapsed into Program 100.

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Fund Management	Description		14-15 GL Actuals Amt	15-16 Est Actuals Amt	15-16 GL Actuals w/Enc Amt	16-17 Budget Amt
	Summary By	Object				
01						
(Continued...)						
100						
	Revenue:8000-8999					
	8000					
		8011 REV LIMIT ST AID CURR YR				104,113.00
		8012 ED PROTECTION ACCT STATE AID	300,948.00	300,976.00	225,070.00	291,164.00
		8699 ALL OTHER LOCAL REVENUE	3,195,828.13	3,192,891.50	1,941,294.92	3,141,158.00
		8980 CONTRIB FROM UNRESTR REV	491.82			
	SubTotal: 8000		3,497,267.95	3,493,867.50	2,166,364.92	3,536,435.00
	SubTotal: Revenue:8000-8999		3,497,267.95	3,493,867.50	2,166,364.92	3,536,435.00
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY	5,460,597.88	5,884,268.09	8,082,288.64	5,452,323.60
		1151 TEACHER,ADDL.COMPENSATION	40,123.79	9,030.00	14,622.07	23,463.00
		1171 TEACHER, SUBSTITUTES	205,756.13	115,144.00	141,609.77	114,897.00
	SubTotal: 1000		-5,706,477.80	-6,008,442.09	-8,238,520.48	-5,590,683.60
	2000					
		2101 INSTRUCTIONAL AIDE SALARY	73,816.18	81,165.43	112,198.39	157,671.00
		2151 INSTRUCT.AIDE,ADDL.COMP	6,225.17	5,295.00	3,991.68	5,160.00
		2171 INSTRUCT.AIDE, SUBSTITUTE	275.45	4,311.98	8,928.91	2,357.00
	SubTotal: 2000		-80,316.80	-90,772.41	-125,118.98	-165,188.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	486,715.51	617,679.91	847,417.88	673,791.00
		3201 PUBL EMPL RETIRE SYS CERT	12,809.67	13,373.26	18,245.64	26,871.00
		3202 PUB EMPL RETIRE SYS CLASS	6,952.05	7,026.14	7,242.35	5,881.00
		3311 OASDI/FICA - CERTIFICATED	8,736.92	10,015.00	11,270.95	8,000.00
		3312 OASDI/FICA - CLASSIFIED	4,564.50	6,186.91	7,255.51	2,586.00
		3321 MEDICARE - CERTIFICATED	80,448.83	88,896.34	116,143.08	84,294.00
		3322 MEDICARE - CLASSIFIED	1,067.46	1,238.00	1,712.27	907.00
		3401 HLTH & WELFARE BNFT CERT	373,827.69	375,607.00	587,033.33	361,082.00
		3402 HLTH & WELFARE BNFT CLASS	3,544.37	5,648.00	5,174.74	

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	Summary By	Object				
01						
100						
	Expense:1000-7999					
	3000					
	(Continued...)					
	3501	ST UNEMPL INSUR CERT	2,776.29	3,144.86	4,014.16	2,908.00
	3502	ST UNEMPL INSUR CLASS	36.79	52.00	56.08	34.00
	3601	WORKERS COMP INSUR CERT	116,773.27	90,520.02	122,869.09	89,136.00
	3602	WORKERS COMP INSUR CLASS	1,546.69	1,790.00	1,720.56	970.00
	3901	OTHR BENEFITS, CERT POST	39,107.06	21,065.76	28,269.01	28,821.00
	3902	OTHR BENEFITS, CLASS POST	1,630.32	1,540.47	1,670.98	833.00
	SubTotal: 3000		-1,140,537.42	-1,243,783.67	-1,760,095.63	-1,286,114.00
4000						
	4100	APRVD TXTBKS/COR CUR MTLs	15,767.66	313,275.70	313,275.68	1,025,602.00
	4110	APPROVED ST/BOARD TXTBOOK		14,325.44	14,325.44	
	4210	OTHER BOOKS - STUDENT USE	9,929.52	45,203.00	7,511.55	44,900.00
	4230	OTHR BOOKS-NO STUDENT USE	3,716.90		8,692.44	
	4310	INSTR.SUPPLY/SUBSCRPT/WKBKS	195,120.69	240,378.00	136,770.42	217,686.00
	4315	TEST	139.86			
	4330	SUBSCRIPTION-INSTRUCTION		2,000.00		2,000.00
	4350	NON INSTRUCTIONL SUPPLIES		1,509.00	1,743.02	1,552.00
	4410	INVENTORIED INST SUPPLY	3,855.69	8,703.00	9,950.01	8,700.00
	SubTotal: 4000		-228,530.32	-625,394.14	-492,268.56	-1,300,440.00
5000						
	5200	TRAVEL AND CONFERENCES	5,651.32	2,804.00	2,627.43	2,805.00
	5300	DUES AND MEMBERSHIPS			125.00	
	5635	CONTRACT EQUIPMENT REPAIR		200.00		200.00
	5807	CONSULTANT SERVICES	26,638.00	9,205.00	7,045.00	11,622.00
	5818	LICENSING (SOFTWRE,MOVIE,PROD)	4,404.85	9,922.00	36,666.05	9,938.00
	5819	OTHER SVC./OPERATING EXP			2,500.00	
	5844	FIELD TRIP/ASSEMBLY TRANS/ADMN	3,866.33	2,650.00	487.35	2,900.00
	5906	POSTAGE		25.00	296.21	
	SubTotal: 5000		-40,560.50	-24,806.00	-49,747.04	-27,465.00

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	Summary By	Description Object				
01						
100						
		Expense:1000-7999				
(Continued...)						
		SubTotal: Expense:1000-7999	-7,196,422.84	-7,993,198.31	-10,665,750.69	-8,369,890.60
		SubTotal: 100	-3,699,154.89	-4,499,330.81	-8,499,385.77	-4,833,455.60

## 105 – LOTTERY MATERIALS PROGRAM

This program includes funding from the Lottery for purchase of instructional materials.

### PROPOSITION 20 – ALLOCATION OF LOTTERY FUNDS FOR INSTRUCTIONAL MATERIALS:

Beginning in 1998-99, fifty percent of any growth in lottery funds for education over the 1997-98 base fiscal year is to be used for instructional materials. Instructional materials may be printed or non-printed and may include textbooks, technology-based materials and other educational materials and tests.

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	Summary By	Description Object				
01						
(Continued...)						
105						
	Revenue:8000-8999					
	8000					
		8560 STATE LOTTERY REVENUE	58,489.61	59,177.76	5,120.26	59,177.76
	SubTotal: 8000		58,489.61	59,177.76	5,120.26	59,177.76
	SubTotal: Revenue:8000-8999		58,489.61	59,177.76	5,120.26	59,177.76
	Expense:1000-7999					
	4000					
		4100 APRVD TXTBKS/COR CUR MTLs	26,267.26	28,505.22	23,213.51	21,812.96
		4210 OTHER BOOKS - STUDENT USE	26,796.77	54,692.12	40,515.71	37,364.80
		4230 OTHR BOOKS-NO STUDENT USE			14.30	
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	10,333.64		5,975.82	
	SubTotal: 4000		-63,397.67	-83,197.34	-69,719.34	-59,177.76
	SubTotal: Expense:1000-7999		-63,397.67	-83,197.34	-69,719.34	-59,177.76
	SubTotal: 105		-4,908.06	-24,019.58	-64,599.08	0.00

## 110 - OUTDOOR EDUCATION

Each year, Crocker 6th graders participate in a weeklong environmental science program coordinated by the County Office of Education at Jones Gulch in the Santa Cruz Mountains. Any money collected for this program is used to cover costs associated with this program.

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Fund Management	Description		14-15 GL Actuals Amt	15-16 Est Actuals Amt	15-16 GL Actuals w/Enc Amt	16-17 Budget Amt
	Summary By	Description Object				
01						
		(Continued...)				
110						
	Revenue:8000-8999					
	8000					
		8699 ALL OTHER LOCAL REVENUE	74,678.00	76,140.00	74,320.00	75,225.00
	SubTotal: 8000		74,678.00	76,140.00	74,320.00	75,225.00
	SubTotal: Revenue:8000-8999		74,678.00	76,140.00	74,320.00	75,225.00
	Expense:1000-7999					
	1000					
		1151 TEACHER,ADDL.COMPENSATION	7,000.00	6,800.00	6,250.00	7,000.00
		1171 TEACHER, SUBSTITUTES		125.00		625.00
		1252 PSYCHOLOGIST,ADDL.COMP	250.00	100.00		250.00
		1352 PRINCIPAL,ADDL.COMP	750.00	200.00		
		1354 ASST PRINC, ADDL. COMP		100.00		
	SubTotal: 1000		-8,000.00	-7,325.00	-6,250.00	-7,875.00
	2000					
		2151 INSTRUCT.AIDE,ADDL.COMP		100.00		
		2451 CLERICAL, ADDL. COMP	232.58			
	SubTotal: 2000		-232.58	-100.00	0.00	0.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	710.40	671.00	670.63	991.00
		3202 PUB EMPL RETIRE SYS CLASS		50.00		
		3311 OASDI/FICA - CERTIFICATED				489.00
		3312 OASDI/FICA - CLASSIFIED	11.00	25.00		
		3321 MEDICARE - CERTIFICATED	108.54	121.00	89.24	115.00
		3322 MEDICARE - CLASSIFIED	2.57	5.00		
		3501 ST UNEMPL INSUR CERT	3.74	4.00	3.07	4.00
		3502 ST UNEMPL INSUR CLASS	0.08	1.00		
		3601 WORKERS COMP INSUR CERT	157.41	206.00	94.23	166.00
		3602 WORKERS COMP INSUR CLASS	3.73	4.00		
	SubTotal: 3000		-997.47	-1,087.00	-857.17	-1,765.00

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Fund Management	Description		14-15 GL Actuals Amt	15-16 Est Actuals Amt	15-16 GL Actuals w/Enc Amt	16-17 Budget Amt
	Summary By	Description Object				
01						
110						
	Expense:1000-7999					
(Continued...)						
4000						
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	55.35	2,328.00	2,327.00	2,328.00
		4350 NON INSTRUCTIONL SUPPLIES		106.00	105.99	115.00
	SubTotal: 4000		-55.35	-2,434.00	-2,432.99	-2,443.00
5000						
		5200 TRAVEL AND CONFERENCES		334.00		800.00
		5803 OUTDOOR EDUCATION	51,696.25	65,775.00	52,329.63	65,775.00
		5844 FIELD TRIP/ASSEMBLY TRANS/ADMN	5,046.00	5,939.00	4,774.00	5,939.00
	SubTotal: 5000		-56,742.25	-72,048.00	-57,103.63	-72,514.00
	SubTotal: Expense:1000-7999		-66,027.65	-82,994.00	-66,643.79	-84,597.00
	SubTotal: 110		8,650.35	-6,854.00	7,676.21	-9,372.00

## 111 – CLASS SIZE - PARCEL TAX

Legislation requires accountability and reporting in the area of special taxes. This law applies to the District's Parcel Tax. Accountability measures include the creation of an account into which the proceeds shall be deposited and requires the proceeds be used only for the specific purposes identified in the parcel tax measure.

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	Summary By	Description Object				
01						
(Continued...)						
111						
	Revenue:8000-8999					
	8000					
		8621 PARCEL TAXES	2,069,334.68	2,156,544.00	1,936,030.72	2,156,544.00
	SubTotal: 8000		2,069,334.68	2,156,544.00	1,936,030.72	2,156,544.00
	SubTotal: Revenue:8000-8999		2,069,334.68	2,156,544.00	1,936,030.72	2,156,544.00
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY	1,732,114.23	1,703,446.36	2,368,122.18	1,844,037.00
		1171 TEACHER, SUBSTITUTES			285.00	
	SubTotal: 1000		-1,732,114.23	-1,703,446.36	-2,368,407.18	-1,844,037.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	154,315.64	218,483.00	252,829.11	216,415.72
		3311 OASDI/FICA - CERTIFICATED			8.37	
		3321 MEDICARE - CERTIFICATED	23,573.52	25,672.00	32,635.51	27,168.00
		3401 HLTH & WELFARE BNFT CERT	112,628.65	102,608.00	159,139.29	102,332.00
		3501 ST UNEMPL INSUR CERT	812.98	1,026.00	1,125.44	937.00
		3601 WORKERS COMP INSUR CERT	34,152.39	24,352.86	34,465.27	28,691.00
		3901 OTHR BENEFITS, CERT POST	15,898.80	8,342.06	11,016.54	9,580.00
	SubTotal: 3000		-341,381.98	-380,483.92	-491,219.53	-385,123.72
	SubTotal: Expense:1000-7999		-2,073,496.21	-2,083,930.28	-2,859,626.71	-2,229,160.72
	SubTotal: 111		-4,161.53	72,613.72	-923,595.99	-72,616.72

## 115 – PHYSICAL EDUCATION

Physical Education instruction is required by the state at all grade levels. Crocker School combines Health with Physical Education instruction and employs three full-time teachers.

At the elementary schools, all supplemental programs are scheduled in blocks of time throughout the instructional day. Because of this schedule, it was necessary to add physical education teachers at all schools.

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	Summary By	Description Object				
01						
		(Continued...)				
	115					
		Revenue:8000-8999				
	8000					
		8980 CONTRIB FROM UNRESTR REV	30,952.75	23,750.97		41,190.00
		SubTotal: 8000	30,952.75	23,750.97	0.00	41,190.00
		SubTotal: Revenue:8000-8999	30,952.75	23,750.97	0.00	41,190.00
		Expense:1000-7999				
	1000					
		1101 TEACHER SALARY	550,503.94	596,945.00	847,034.47	603,828.00
		1151 TEACHER,ADDL.COMPENSATION	8,045.54		9,855.60	8,000.00
		1171 TEACHER, SUBSTITUTES			7,875.01	405.00
		SubTotal: 1000	-558,549.48	-596,945.00	-864,765.08	-612,233.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	41,917.82	59,329.62	78,359.11	65,225.00
		3201 PUBL EMPL RETIRE SYS CERT	10,183.10	11,207.69	15,290.24	12,803.00
		3311 OASDI/FICA - CERTIFICATED	5,224.41	5,922.83	8,022.62	5,813.00
		3321 MEDICARE - CERTIFICATED	7,783.62	9,797.53	12,003.90	8,893.00
		3401 HLTH & WELFARE BNFT CERT	44,866.11	50,132.00	66,436.42	50,040.00
		3501 ST UNEMPL INSUR CERT	268.44	284.00	413.93	306.00
		3601 WORKERS COMP INSUR CERT	11,276.85	9,022.05	12,676.72	9,392.00
		3901 OTHR BENEFITS, CERT POST		105.81	105.81	1,058.00
		SubTotal: 3000	-121,520.35	-145,801.53	-193,308.75	-153,530.00
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS			134.92	
		SubTotal: 4000	0.00	0.00	-134.92	0.00
	5000					
		5200 TRAVEL AND CONFERENCES	280.00			
		SubTotal: 5000	-280.00	0.00	0.00	0.00

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Fund Management	Description		14-15 GL Actuals Amt	15-16 Est Actuals Amt	15-16 GL Actuals w/Enc Amt	16-17 Budget Amt
	Summary By	Description Object				
01						
115						
		Expense:1000-7999				
(Continued...)						
		SubTotal: Expense:1000-7999	-680,349.83	-742,746.53	-1,058,208.75	-765,763.00
		SubTotal: 115	-649,397.08	-718,995.56	-1,058,208.75	-724,573.00

## 120 – MUSIC

Vocal music teachers provide general music instruction for all children in K-5 classes.

Beginning in 2014-15, a half-time music teacher will teach instrumental music to any interested students in grades 4 and 5. Crocker School will have a full-time teacher to teach beginning, concert, and symphonic bands. Crocker School's music program may expand to encompass teaching of other musical instruments and vocals.

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	Summary By	Object				
01						
(Continued...)						
120						
	Revenue:8000-8999					
	8000					
		8699 ALL OTHER LOCAL REVENUE	68,775.00		3,900.00	
	SubTotal: 8000		68,775.00	0.00	3,900.00	0.00
	SubTotal: Revenue:8000-8999		68,775.00	0.00	3,900.00	0.00
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY	413,854.07	453,208.48	642,309.07	462,082.00
		1151 TEACHER,ADDL.COMPENSATION	300.00			1,563.00
		1171 TEACHER, SUBSTITUTES	288.00		2,075.69	372.00
	SubTotal: 1000		-414,442.07	-453,208.48	-644,384.76	-464,017.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	36,591.68	51,899.86	68,719.69	58,374.00
		3311 OASDI/FICA - CERTIFICATED			33.28	
		3321 MEDICARE - CERTIFICATED	5,696.47	6,699.60	8,901.12	6,763.00
		3401 HLTH & WELFARE BNFT CERT	27,564.21	32,604.00	41,195.73	30,025.00
		3501 ST UNEMPL INSUR CERT	196.40	218.00	306.99	233.00
		3601 WORKERS COMP INSUR CERT	8,252.69	6,811.73	9,403.06	7,143.00
		3901 OTHR BENEFITS, CERT POST	2,636.04	1,854.78	2,294.12	2,404.00
	SubTotal: 3000		-80,937.49	-100,087.97	-130,853.99	-104,942.00
	4000					
		4230 OTHR BOOKS-NO STUDENT USE	88.43			
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	22,190.17	21,049.89	22,948.00	
		4410 INVENTORIED INST SUPPLY	23,608.33			
	SubTotal: 4000		-45,886.93	-21,049.89	-22,948.00	0.00
	5000					
		5807 CONSULTANT SERVICES	3,630.00		568.75	
		5818 LICENSING (SOFTWRE,MOVIE,PROD)	329.00			

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	Summary By	Description Object				
01						
120						
	Expense:1000-7999					
	5000					
(Continued...)						
	SubTotal: 5000		-3,959.00	0.00	-568.75	0.00
	SubTotal: Expense:1000-7999		-545,225.49	-574,346.34	-798,755.50	-568,959.00
	SubTotal: 120		-476,450.49	-574,346.34	-794,855.50	-568,959.00

## 125 – READING

Reading teachers at each elementary site provide support for K-2 students in the area of reading. This program began in 1997-98.

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	Summary By	Description Object				
01						
(Continued...)						
125						
	Revenue:8000-8999					
	8000					
		8699 ALL OTHER LOCAL REVENUE	120,000.00	120,000.00	120,000.00	120,000.00
	SubTotal: 8000		120,000.00	120,000.00	120,000.00	120,000.00
	SubTotal: Revenue:8000-8999		120,000.00	120,000.00	120,000.00	120,000.00
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY	217,100.57	253,817.83	361,336.67	258,318.00
	SubTotal: 1000		-217,100.57	-253,817.83	-361,336.67	-258,318.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	19,343.91	31,491.40	38,615.27	32,497.00
		3321 MEDICARE - CERTIFICATED	3,148.76	4,101.47	4,890.72	3,746.00
		3401 HLTH & WELFARE BNFT CERT	10,460.57	20,201.00	36,178.86	28,022.00
		3501 ST UNEMPL INSUR CERT	108.67	134.00	168.68	130.00
		3601 WORKERS COMP INSUR CERT	4,561.20	3,755.78	5,164.84	3,955.00
		3901 OTHR BENEFITS, CERT POST	2,696.47			
	SubTotal: 3000		-40,319.58	-59,683.65	-85,018.37	-68,350.00
	SubTotal: Expense:1000-7999		-257,420.15	-313,501.48	-446,355.04	-326,668.00
	SubTotal: 125		-137,420.15	-193,501.48	-326,355.04	-206,668.00

## 130 - MEDIA CENTER

The library media center is an important element in the instructional program. School librarians provide services and access materials to support the classroom program and concurrently teach children library skills. Materials reviewed and selected as being appropriate additions to the library collection are ordered, catalogued and processed by the library staff.

Each school in Hillsborough has a media center staffed by a librarian. Additional funds come from Parent Groups to support the purchase of library books and materials. Tremendous volunteer efforts on the part of parents complement this program.

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	Summary By	Object				
01						
(Continued...)						
130						
	Revenue:8000-8999					
	8000					
		8560 STATE LOTTERY REVENUE	203,295.05	202,070.40	137,295.35	202,070.40
		8699 ALL OTHER LOCAL REVENUE	53,560.28	48,458.00	42,409.29	41,358.00
	SubTotal: 8000		256,855.33	250,528.40	179,704.64	243,428.40
	SubTotal: Revenue:8000-8999		256,855.33	250,528.40	179,704.64	243,428.40
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY	410,155.00	437,832.64	610,983.50	409,652.00
		1151 TEACHER,ADDL.COMPENSATION	325.00			
		1171 TEACHER, SUBSTITUTES	160.00		2,429.40	
	SubTotal: 1000		-410,640.00	-437,832.64	-613,412.90	-409,652.00
	2000					
		2171 INSTRUCT.AIDE, SUBSTITUTE		19.00	19.00	
	SubTotal: 2000		0.00	-19.00	-19.00	0.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	36,495.24	45,390.15	65,327.23	51,534.00
		3311 OASDI/FICA - CERTIFICATED			41.70	
		3312 OASDI/FICA - CLASSIFIED			1.18	
		3321 MEDICARE - CERTIFICATED	5,876.87	6,962.20	8,505.60	5,953.00
		3322 MEDICARE - CLASSIFIED			0.28	
		3401 HLTH & WELFARE BNFT CERT	29,050.50	32,444.00	50,062.82	30,024.00
		3501 ST UNEMPL INSUR CERT	202.66	208.00	293.53	205.00
		3502 ST UNEMPL INSUR CLASS			0.01	
		3601 WORKERS COMP INSUR CERT	8,514.34	6,587.53	8,987.94	6,286.00
		3602 WORKERS COMP INSUR CLASS			0.29	
		3901 OTHR BENEFITS, CERT POST	1,027.68	256.92	841.84	856.00
	SubTotal: 3000		-81,167.29	-91,848.80	-134,062.42	-94,858.00

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	Summary By	Description Object				
01						
130						
	Expense:1000-7999					
(Continued...)						
4000						
		4220 LIBRARY BOOKS	10,956.16	11,630.00	11,464.60	6,709.00
		4230 OTHR BOOKS-NO STUDENT USE		50.00		50.00
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	7,974.49	6,469.00	4,854.86	6,315.00
		4330 SUBSCRIPTION-INSTRUCTION		100.00		400.00
		4350 NON INSTRUCTIONL SUPPLIES	1,044.24	2,468.00	2,130.11	1,700.00
	SubTotal: 4000		-19,974.89	-20,717.00	-18,449.57	-15,174.00
5000						
		5200 TRAVEL AND CONFERENCES		150.00		150.00
		5804 FILM/VIDEO STRM CONTRACTS	6,731.66	8,500.00	5,564.52	8,500.00
		5807 CONSULTANT SERVICES	3,901.00		3,080.00	
		5818 LICENSING (SOFTWRE,MOVIE,PROD)	14,968.43	15,986.00	15,600.50	16,392.00
	SubTotal: 5000		-25,601.09	-24,636.00	-24,245.02	-25,042.00
	SubTotal: Expense:1000-7999		-537,383.27	-575,053.44	-790,188.91	-544,726.00
	SubTotal: 130		-280,527.94	-324,525.04	-610,484.27	-301,297.60

## 135 – MATH/SCIENCE ENRICHMENT

In 2005-06, Math/Science Enrichment teachers were added to the elementary schools to supplement program.

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	Summary By	Description Object				
01						
(Continued...)						
135						
	Revenue:8000-8999					
	8000					
		8699 ALL OTHER LOCAL REVENUE		2,268.00	2,268.00	2,268.00
	SubTotal: 8000		0.00	2,268.00	2,268.00	2,268.00
	SubTotal: Revenue:8000-8999		0.00	2,268.00	2,268.00	2,268.00
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY	274,686.75	294,474.22	418,739.54	291,026.00
	SubTotal: 1000		-274,686.75	-294,474.22	-418,739.54	-291,026.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	24,439.72	34,294.86	44,758.31	36,611.00
		3321 MEDICARE - CERTIFICATED	3,941.35	4,715.42	6,005.14	4,239.00
		3401 HLTH & WELFARE BNFT CERT	18,346.95	20,227.00	24,147.97	20,016.00
		3501 ST UNEMPL INSUR CERT	135.84	141.00	207.03	147.00
		3601 WORKERS COMP INSUR CERT	5,735.98	4,585.75	6,372.91	4,477.00
		3901 OTHR BENEFITS, CERT POST	1,608.36	1,072.24	1,340.30	1,340.00
	SubTotal: 3000		-54,208.20	-65,036.27	-82,831.66	-66,830.00
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS		92.00		92.00
		4410 INVENTORIED INST SUPPLY		2,176.00	2,175.02	2,176.00
	SubTotal: 4000		0.00	-2,268.00	-2,175.02	-2,268.00
	SubTotal: Expense:1000-7999		-328,894.95	-361,778.49	-503,746.22	-360,124.00
	SubTotal: 135		-328,894.95	-359,510.49	-501,478.22	-357,856.00

#### 140 – WORLD LANGUAGE (4-5)

This program began in the 1999-2000 school year. It was funded by the Hillsborough Schools Foundation. All K-5 students received instruction in Spanish. Students in grades 4 and 5 met three times a week; students in grades K through 3 met two times a week.

From 2010-11, Spanish was offered to students in grades 3 through 5 only. The District chose to make this reduction to program to offset revenue reductions from the State.

In 2012-13, this program was eliminated as part of the District's expenditure reduction plan to reduce deficit spending. Continued and increasing revenue reductions by the State of the basic aid "fair share" forced the District to downsize, change, or eliminate programs offered to students.

In 2014-15, as part of the implementation of HCSD Forward, Spanish has been taught to students in grades 4 and 5. This will continue in budget years.

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	Summary By	Object				
01						
(Continued...)						
140						
	Expense:1000-7999					
	1000					
	1101	TEACHER SALARY	55,860.00	57,599.33	81,285.53	64,297.00
	SubTotal: 1000		-55,860.00	-57,599.33	-81,285.53	-64,297.00
	3000					
	3101	ST TEACH RETIRE SYS CERT	4,960.40	6,495.94	8,693.07	8,088.00
	3311	OASDI/FICA - CERTIFICATED	-1,074.95			
	3321	MEDICARE - CERTIFICATED	599.43	811.00	1,176.34	931.00
	3401	HLTH & WELFARE BNFT CERT	602.10	3,420.00	12,947.44	10,009.00
	3501	ST UNEMPL INSUR CERT	29.32	27.00	40.52	33.00
	3601	WORKERS COMP INSUR CERT	1,232.70	1,174.00	1,242.34	985.00
	3901	OTHR BENEFITS, CERT POST	2,817.90			
	SubTotal: 3000		-9,166.90	-11,927.94	-24,099.71	-20,046.00
	4000					
	4110	APPROVED ST/BOARD TXTBOOK		2,357.41	2,357.41	
	4310	INSTR.SUPPLY/SUBSCRPT/WKBKS	73.59			
	SubTotal: 4000		-73.59	-2,357.41	-2,357.41	0.00
	SubTotal: Expense:1000-7999		-65,100.49	-71,884.68	-107,742.65	-84,343.00
	SubTotal: 140		-65,100.49	-71,884.68	-107,742.65	-84,343.00

## 160 - EDUCATIONAL TECHNOLOGY

The District has a full-time Director of Technology who works with administration in integrating technology in the curriculum and managing the technological needs of the District. Crocker School has a 1.0 FTE technology teacher. In 2012-13, the expenditure reduction plan reduced the number of elementary computer lab specialists from three to one. This remaining .75 FTE computer lab specialist served the three elementary schools.

In 2014-15, the District's adopted Technology Plan calls for replacing the retiring computer lab specialist with additional contracted services to maintain the District's technology devices. In addition, 1.25 FTE Teachers on Assignment was hired for a two-year period to support teachers to integrate the use of technology with Common Core. The one-time Educator Effectiveness funding the District received allowed 1.5 TOSA in 2016-17.

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	Summary By	Object				
01						
(Continued...)						
160						
	Revenue:8000-8999					
	8000					
		8699 ALL OTHER LOCAL REVENUE		20,287.00	20,287.04	
	SubTotal: 8000		0.00	20,287.00	20,287.04	0.00
	SubTotal: Revenue:8000-8999		0.00	20,287.00	20,287.04	0.00
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY	252,759.50	265,864.22	371,410.16	268,461.21
		1151 TEACHER,ADDL.COMPENSATION	3,635.05			
		1171 TEACHER, SUBSTITUTES			612.00	
		1303 DIRECTOR SALARY	165,320.92	177,021.02	234,805.94	176,319.00
		1353 DIRECTOR, ADDL.COMP	1,164.00	1,300.00	460.00	
	SubTotal: 1000		-422,879.47	-444,185.24	-607,288.10	-444,780.21
	2000					
		2254 COMPUTER TECH, ADDL. COMP		120.00		
		2401 CLERICAL SALARIES	30,467.46	33,544.41	51,532.00	68,027.00
		2451 CLERICAL, ADDL. COMP			1,875.00	
	SubTotal: 2000		-30,467.46	-33,664.41	-53,407.00	-68,027.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	42,390.82	52,859.11	64,137.35	55,031.52
		3202 PUB EMPL RETIRE SYS CLASS	5,719.23	5,932.00	6,026.88	14,209.00
		3312 OASDI/FICA - CLASSIFIED	1,911.23	2,377.15	3,333.49	4,240.00
		3321 MEDICARE - CERTIFICATED	5,878.67	6,456.69	8,432.77	6,373.32
		3322 MEDICARE - CLASSIFIED	447.02	556.11	779.71	992.00
		3401 HLTH & WELFARE BNFT CERT	16,310.82	20,296.00	24,405.76	15,912.00
		3402 HLTH & WELFARE BNFT CLASS	1,196.16	1,554.00	1,794.24	
		3501 ST UNEMPL INSUR CERT	202.80	213.00	298.01	219.56
		3502 ST UNEMPL INSUR CLASS	15.58	17.00	24.81	34.00
		3601 WORKERS COMP INSUR CERT	8,512.03	6,633.34	9,038.59	7,593.54

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	Summary By	Object				
01						
160						
	Expense:1000-7999					
	3000					
(Continued...)						
	3602	WORKERS COMP INSUR CLASS	646.79	662.00	756.17	1,047.00
	3901	OTHR BENEFITS, CERT POST	1,027.68	685.12	856.40	2,020.00
	3902	OTHR BENEFITS, CLASS POST	357.84	308.64	357.84	358.00
	SubTotal: 3000		-84,616.67	-98,550.16	-120,242.02	-108,029.94
	4000					
	4310	INSTR.SUPPLY/SUBSCRPT/WKBKS	24,436.59	35,656.00	20,579.30	35,816.00
	4350	NON INSTRUCTIONL SUPPLIES	961.37	4,000.00	1,544.16	4,000.00
	4410	INVENTORIED INST SUPPLY		6,407.00	6,406.50	
	4450	INVNTRD NON-INST SUPPLY		1,000.00		1,000.00
	SubTotal: 4000		-25,397.96	-47,063.00	-28,529.96	-40,816.00
	5000					
	5200	TRAVEL AND CONFERENCES	1,759.17	2,500.00	5,659.65	2,500.00
	5300	DUES AND MEMBERSHIPS	1,391.30	1,500.00	1,523.96	1,500.00
	5635	CONTRACT EQUIPMENT REPAIR	337.81	1,000.00		1,000.00
	5807	CONSULTANT SERVICES	135.00	6,839.00	9,177.50	6,839.00
	5818	LICENSING (SOFTWRE,MOVIE,PROD)	65,050.19	52,000.00	24,146.67	53,500.00
	5906	POSTAGE	45.53			
	SubTotal: 5000		-68,719.00	-63,839.00	-40,507.78	-65,339.00
	SubTotal: Expense:1000-7999		-632,080.56	-687,301.81	-849,974.86	-726,992.15
	SubTotal: 160		-632,080.56	-667,014.81	-829,687.82	-726,992.15

## 185 – TV ARTS

The Crocker TV Arts program provides students with the opportunity to learn about filming, editing, and TV production. In conjunction with HTV, programs are broadcast both internally at Crocker and locally on the HTV cable channel.

This program is designed to provide support to HTV and the Crocker TV Arts program.

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	Summary By	Object				
01						
(Continued...)						
185						
	Revenue:8000-8999					
	8000					
	8699	ALL OTHER LOCAL REVENUE	21,016.18	12,301.00	12,301.00	11,221.00
	SubTotal: 8000		21,016.18	12,301.00	12,301.00	11,221.00
	SubTotal: Revenue:8000-8999		21,016.18	12,301.00	12,301.00	11,221.00
	Expense:1000-7999					
	2000					
	2204	COMPUTER TECHNICIAN, SAL	56,756.75	58,945.79	82,184.27	58,694.00
	2274	COMPUTER TECHNICIAN,SUBS		1,200.00		
	SubTotal: 2000		-56,756.75	-60,145.79	-82,184.27	-58,694.00
	3000					
	3102	ST TEACH RETIRE SYS CLASS	5,039.98	6,497.02	8,789.99	7,384.00
	3202	PUB EMPL RETIRE SYS CLASS		220.00		
	3312	OASDI/FICA - CLASSIFIED		74.00		
	3322	MEDICARE - CLASSIFIED	799.14	843.00	1,163.27	851.00
	3402	HLTH & WELFARE BNFT CLASS	7,950.00	8,328.00	11,104.00	8,328.00
	3502	ST UNEMPL INSUR CLASS	27.56	29.00	40.06	29.00
	3602	WORKERS COMP INSUR CLASS	1,157.46	1,228.00	1,228.40	899.00
	SubTotal: 3000		-14,974.14	-17,219.02	-22,325.72	-17,491.00
	4000					
	4310	INSTR.SUPPLY/SUBSCRPT/WKBKS	3,110.52	7,370.00	5,218.62	7,370.00
	4350	NON INSTRUCTIONL SUPPLIES	3,765.40	1,236.00	1,234.94	1,218.00
	4410	INVENTORIED INST SUPPLY	1,406.17	7,603.00	6,665.32	7,603.00
	4450	INVNTRD NON-INST SUPPLY	2,304.03	5,058.00	4,710.61	5,058.00
	SubTotal: 4000		-10,586.12	-21,267.00	-17,829.49	-21,249.00
	5000					
	5200	TRAVEL AND CONFERENCES	1,137.22	38.00	37.15	38.00
	5818	LICENSING (SOFTWRE,MOVIE,PROD)		75.00	375.00	

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	Summary By	Description Object				
01						
185						
	Expense:1000-7999					
	5000					
(Continued...)						
	SubTotal: 5000		-1,137.22	-113.00	-412.15	-38.00
	SubTotal: Expense:1000-7999		-83,454.23	-98,744.81	-122,751.63	-97,472.00
	SubTotal: 185		-62,438.05	-86,443.81	-110,450.63	-86,251.00

## 190 - SUMMER SCHOOL

The Summer School program is coordinated with Hillsborough Recreation. Additional programs for grade levels from preschool through eighth grade are offered through Hillsborough Recreation. These programs have a fee attached to them.

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Fund Management	Description					
	Summary By	Description Object	14-15 GL Actuals Amt	15-16 Est Actuals Amt	15-16 GL Actuals w/Enc Amt	16-17 Budget Amt
01						
(Continued...)						
190						
Expense:1000-7999						
1000						
	1101	TEACHER SALARY	14,875.00	14,875.00	12,375.00	16,000.00
	1171	TEACHER, SUBSTITUTES	250.00	250.00	531.24	250.00
	1302	PRINCIPAL SALARY	3,000.00	3,000.00	3,000.00	6,000.00
SubTotal: 1000			-18,125.00	-18,125.00	-15,906.24	-22,250.00
2000						
	2401	CLERICAL SALARIES	3,135.00	2,257.68	3,272.00	2,257.68
SubTotal: 2000			-3,135.00	-2,257.68	-3,272.00	-2,257.68
3000						
	3101	ST TEACH RETIRE SYS CERT	1,547.01	2,483.89	1,095.57	2,483.89
	3202	PUB EMPL RETIRE SYS CLASS	588.47	588.00	616.67	588.00
	3311	OASDI/FICA - CERTIFICATED			155.00	
	3312	OASDI/FICA - CLASSIFIED	194.37	194.00	202.86	194.00
	3321	MEDICARE - CERTIFICATED	262.82	307.00	230.66	307.00
	3322	MEDICARE - CLASSIFIED	45.46	45.00	47.44	45.00
	3501	ST UNEMPL INSUR CERT	9.07	20.00	7.97	20.00
	3502	ST UNEMPL INSUR CLASS	1.57	2.00	1.64	2.00
	3601	WORKERS COMP INSUR CERT	377.71	441.00	243.55	441.00
	3602	WORKERS COMP INSUR CLASS	65.33	65.00	50.10	65.00
SubTotal: 3000			-3,091.81	-4,145.89	-2,651.46	-4,145.89
4000						
	4310	INSTR.SUPPLY/SUBSCRPT/WKBKS	1,384.94	800.00	1,223.44	800.00
SubTotal: 4000			-1,384.94	-800.00	-1,223.44	-800.00
SubTotal: Expense:1000-7999			-25,736.75	-25,328.57	-23,053.14	-29,453.57
SubTotal: 190			-25,736.75	-25,328.57	-23,053.14	-29,453.57

## SPECIAL EDUCATION

Public Law 105-17 is federal legislation which mandates that all disabled children between the ages of 3 and 21 are provided with free and appropriate education in the least restrictive environment. Every district is charged with developing programs to meet the educational needs of these exceptional students. The next four programs reflect the services offered by the Hillsborough School District.

Money for these programs is provided by restricted funding from County, State, and Federal governments. Expenses over and above these funding sources are absorbed by the Unrestricted General Fund.

### 230 - RESOURCE SPECIALIST PROGRAM

Resource Specialists work with children according to each child's individual needs. Learning disabled students receive specialized instruction both within the regular classroom and in small groups or individually to remediate specific learning problems.

In 2008-09, the District opened a Learning Center at South School that services students in preschool through second grade.

In 2009-10, a Learning Center opened at West School offering students an education in a “least restrictive environment.”

In 2010-11, a Learning Center opened at North School targeting students with needs not met at the other Learning Centers in the District.

In 2012-13, a Learning Center opened at Crocker Middle School to keep graduating elementary Learning Center students within the District.

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	Summary By	Object				
01						
(Continued...)						
230						
	Revenue:8000-8999					
	8000					
	8097	PROPERTY TAXES TRANSFERS	462,274.62	653,214.58	672,266.76	653,214.58
	8181	SP ED ENTITL PER UDC	240,359.11	212,014.21	45,684.21	212,014.21
	8677	INTERAGENCY SVCS BETW LEA	271,947.00	271,947.00		271,947.00
	8980	CONTRIB FROM UNRESTR REV	1,156,598.77	1,373,984.86		1,385,069.42
	SubTotal: 8000		2,131,179.50	2,511,160.65	717,950.97	2,522,245.21
	SubTotal: Revenue:8000-8999		2,131,179.50	2,511,160.65	717,950.97	2,522,245.21
	Expense:1000-7999					
	1000					
	1101	TEACHER SALARY	882,039.13	1,077,903.64	1,492,608.84	1,076,037.00
	1151	TEACHER,ADDL.COMPENSATION	3,900.00	1,200.00	6,919.99	6,063.00
	1171	TEACHER, SUBSTITUTES	8,832.20		9,506.19	3,962.00
	SubTotal: 1000		-894,771.33	-1,079,103.64	-1,509,035.02	-1,086,062.00
	2000					
	2101	INSTRUCTIONAL AIDE SALARY	730,418.55	827,730.66	1,151,693.89	837,295.21
	2151	INSTRUCT.AIDE,ADDL.COMP	3,089.56		3,459.07	2,172.00
	2171	INSTRUCT.AIDE, SUBSTITUTE	18,291.43	13,941.79	15,174.29	10,658.00
	SubTotal: 2000		-751,799.54	-841,672.45	-1,170,327.25	-850,125.21
	3000					
	3101	ST TEACH RETIRE SYS CERT	79,057.10	134,672.10	159,766.55	136,626.00
	3202	PUB EMPL RETIRE SYS CLASS	128,745.63	117,658.00	135,398.18	133,387.00
	3311	OASDI/FICA - CERTIFICATED	157.10	17.00	49.66	
	3312	OASDI/FICA - CLASSIFIED	42,967.37	54,858.00	66,007.76	52,866.00
	3321	MEDICARE - CERTIFICATED	12,405.65	19,401.00	21,463.59	15,872.00
	3322	MEDICARE - CLASSIFIED	10,078.60	14,150.00	15,439.02	12,364.00
	3401	HLTH & WELFARE BNFT CERT	49,759.83	65,228.00	86,616.16	60,048.00
	3402	HLTH & WELFARE BNFT CLASS	93,535.09	110,976.00	148,592.39	97,824.00
	3501	ST UNEMPL INSUR CERT	427.92	495.00	741.58	547.00

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	Summary By	Object				
01						
230						
	Expense:1000-7999					
	3000					
(Continued...)						
	3502	ST UNEMPL INSUR CLASS	347.66	429.00	529.80	428.00
	3601	WORKERS COMP INSUR CERT	17,997.65	17,040.92	22,714.27	16,764.00
	3602	WORKERS COMP INSUR CLASS	14,624.91	16,466.00	16,220.11	13,058.00
	3901	OTHR BENEFITS, CERT POST	7,927.98	6,593.92	8,242.40	8,655.00
	3902	OTHR BENEFITS, CLASS POST	11,099.27	5,118.62	8,146.38	6,838.00
	SubTotal: 3000		-469,131.76	-563,103.56	-689,927.85	-555,277.00
4000						
	4210	OTHER BOOKS - STUDENT USE	13.35		18,534.26	
	4310	INSTR.SUPPLY/SUBSCRPT/WKBKS	3,845.76	5,000.00	5,143.89	5,000.00
	4315	TEST	7,579.67	3,000.00	198.14	3,000.00
	4330	SUBSCRIPTION-INSTRUCTION		750.00		750.00
	4350	NON INSTRUCTIONL SUPPLIES	123.39	250.00	40.00	250.00
	4410	INVENTORIED INST SUPPLY		15,000.00		15,000.00
	SubTotal: 4000		-11,562.17	-24,000.00	-23,916.29	-24,000.00
5000						
	5200	TRAVEL AND CONFERENCES	1,060.00	1,375.00	377.00	4,875.00
	5615	RENTAL/LEASE OF EQUIPMENT	141.70			
	5635	CONTRACT EQUIPMENT REPAIR		400.00		400.00
	5806	CO-OP FEE		1,506.00		1,506.00
	5807	CONSULTANT SERVICES	460.00		3,099.00	
	5818	LICENSING (SOFTWRE,MOVIE,PROD)	2,253.00		2,140.40	
	5852	SPECIAL ED. RELATED SRV			4,100.00	
	SubTotal: 5000		-3,914.70	-3,281.00	-9,716.40	-6,781.00
	SubTotal: Expense:1000-7999		-2,131,179.50	-2,511,160.65	-3,402,922.81	-2,522,245.21
	SubTotal: 230		0.00	0.00	-2,684,971.84	0.00

## 240 - SPEECH AND LANGUAGE PROGRAM

One of the Designated Instructional Services a district is required to provide students under special education laws is Speech and Language. Speech and language pathologists provide students with service in individual and small group instruction in speech articulation and/or language processing.

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	Summary By	Description Object				
01						
(Continued...)						
240						
	Revenue:8000-8999					
	8000					
		8980 CONTRIB FROM UNRESTR REV	713,778.39	734,652.50		701,733.00
	SubTotal: 8000		713,778.39	734,652.50	0.00	701,733.00
	SubTotal: Revenue:8000-8999		713,778.39	734,652.50	0.00	701,733.00
	Expense:1000-7999					
	1000					
		1101 TEACHER SALARY	507,103.59	558,975.67	777,176.56	531,329.00
		1151 TEACHER,ADDL.COMPENSATION	13,115.84	11,119.00	28,174.68	14,222.00
		1171 TEACHER, SUBSTITUTES	33,365.63	30,000.00	11,301.82	20,000.00
	SubTotal: 1000		-553,585.06	-600,094.67	-816,653.06	-565,551.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	49,224.03	62,437.00	87,304.37	71,133.00
		3311 OASDI/FICA - CERTIFICATED		1,254.00		435.00
		3321 MEDICARE - CERTIFICATED	7,786.66	8,541.00	11,518.57	8,232.00
		3401 HLTH & WELFARE BNFT CERT	29,871.81	35,072.00	52,578.07	30,024.00
		3501 ST UNEMPL INSUR CERT	268.48	280.00	397.23	285.00
		3601 WORKERS COMP INSUR CERT	11,280.58	10,494.77	12,164.52	8,694.00
		3901 OTHR BENEFITS, CERT POST	2,352.12	1,209.06	1,617.12	2,109.00
	SubTotal: 3000		-100,783.68	-119,287.83	-165,579.88	-120,912.00
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	3,437.51	2,000.00	2,127.85	2,000.00
		4315 TEST	271.41	1,500.00		1,500.00
		4330 SUBSCRIPTION-INSTRUCTION		750.00		750.00
		4350 NON INSTRUCTIONL SUPPLIES			200.48	
	SubTotal: 4000		-3,708.92	-4,250.00	-2,328.33	-4,250.00
	5000					
		5200 TRAVEL AND CONFERENCES	1,616.98	1,000.00	592.00	1,000.00

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	Summary By	Description Object				
01						
240						
	Expense:1000-7999					
	5000					
(Continued...)						
		5300 DUES AND MEMBERSHIPS		20.00		20.00
		5807 CONSULTANT SERVICES	9,533.00	10,000.00	8,505.00	10,000.00
		5852 SPECIAL ED. RELATED SRV	44,550.75		13,193.00	
	SubTotal: 5000		-55,700.73	-11,020.00	-22,290.00	-11,020.00
	SubTotal: Expense:1000-7999		-713,778.39	-734,652.50	-1,006,851.27	-701,733.00
	SubTotal: 240		0.00	0.00	-1,006,851.27	0.00

## 270 - NON-PUBLIC SCHOOL SERVICE

The District contracts for outside services to meet the needs of students when unable to provide for them from within. Examples include tuition and related services such as occupational and physical therapy, nursing care, and behavior intervention.

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	Summary By	Description Object				
01						
(Continued...)						
270						
	Revenue:8000-8999					
	8000					
		8097 PROPERTY TAXES TRANSFERS	409,082.82	78,285.00		78,285.00
		8181 SP ED ENTITL PER UDC	6,584.76	35,527.56		35,527.56
		8182 SP ED DISCRETNARY GRANTS	31,376.13	22,822.70	7,750.79	22,822.70
		8319 OTHER ST APPORTNMNT-PR YR	94,995.00			
		8590 ALL OTHER STATE REVENUES		11,757.00		11,757.00
		8699 ALL OTHER LOCAL REVENUE	775.00			
		8980 CONTRIB FROM UNRESTR REV	529,810.20	1,209,418.00		1,189,953.00
		8990 CONTRIB FROM RESTR REV	9,083.00			
	SubTotal: 8000		1,081,706.91	1,357,810.26	7,750.79	1,338,345.26
	SubTotal: Revenue:8000-8999		1,081,706.91	1,357,810.26	7,750.79	1,338,345.26
	Expense:1000-7999					
	4000					
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS			3,805.07	
	SubTotal: 4000		0.00	0.00	-3,805.07	0.00
	5000					
		5100 Subagreements for Services	515,558.53	637,406.00	516,520.25	637,406.00
		5851 SPECIAL ED. TUITION	234,484.08	226,196.00	286,000.30	226,196.00
		5852 SPECIAL ED. RELATED SRV	345,161.31	494,208.26	518,907.93	474,743.26
	SubTotal: 5000		-1,095,203.92	-1,357,810.26	-1,321,428.48	-1,338,345.26
	SubTotal: Expense:1000-7999		-1,095,203.92	-1,357,810.26	-1,325,233.55	-1,338,345.26
	SubTotal: 270		-13,497.01	0.00	-1,317,482.76	0.00

## 310 – TITLE II PART A

The No Child Left Behind Act of 2001 (NCLB), which reauthorized the Elementary and Secondary Education Act of 1965 (ESEA), places major emphasis on teacher quality as a factor in improving student achievement. Class size reduction and professional development are among the activities allowable in this program.

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	Summary By	Description Object				
01						
(Continued...)						
310						
	Revenue:8000-8999					
	8000					
		8290 ALL OTHER FEDERAL REVENUE	24,252.20	23,583.00	17,655.73	23,583.00
	SubTotal: 8000		24,252.20	23,583.00	17,655.73	23,583.00
	SubTotal: Revenue:8000-8999		24,252.20	23,583.00	17,655.73	23,583.00
	Expense:1000-7999					
	1000					
		1151 TEACHER,ADDL.COMPENSATION	1,740.00		120.00	
	SubTotal: 1000		-1,740.00	0.00	-120.00	0.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	154.56		12.88	
		3321 MEDICARE - CERTIFICATED	25.23		1.74	
		3501 ST UNEMPL INSUR CERT	0.87		0.06	
		3601 WORKERS COMP INSUR CERT	36.54		1.84	
	SubTotal: 3000		-217.20	0.00	-16.52	0.00
	5000					
		5200 TRAVEL AND CONFERENCES	695.00	8,583.00		8,583.00
		5807 CONSULTANT SERVICES	21,600.00	15,000.00	23,651.00	15,000.00
	SubTotal: 5000		-22,295.00	-23,583.00	-23,651.00	-23,583.00
	SubTotal: Expense:1000-7999		-24,252.20	-23,583.00	-23,787.52	-23,583.00
	SubTotal: 310		0.00	0.00	-6,131.79	0.00

## 320 - SPECIAL EDUCATION ADMINISTRATION

The Director of Student Services is charged with administering and supervising the Special Education program, and with providing all our special needs students with appropriate school district, county or non-public school educational services. The Director of Student Services is directly responsible for attending school level IEP (Individual Educational Plan) meetings and county and state meetings regarding Special Education. The Director supervises, in conjunction with site administrators, the instructional program of the resource specialists and learning centers; resource specialist aides; speech and language pathologists; counselors; and school psychologists.

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Fund Management	Description		14-15 GL Actuals Amt	15-16 Est Actuals Amt	15-16 GL Actuals w/Enc Amt	16-17 Budget Amt
	Summary By	Object				
01						
(Continued...)						
320						
	Revenue:8000-8999					
	8000					
	8182	SP ED DISCRETNARY GRANTS	101.42	88.92	82.15	88.92
	8590	ALL OTHER STATE REVENUES	36,241.79	13,287.21		12,605.00
	8980	CONTRIB FROM UNRESTR REV	523,237.20	563,674.55		476,030.00
	8990	CONTRIB FROM RESTR REV	11,982.03			
	SubTotal: 8000		571,562.44	577,050.68	82.15	488,723.92
	SubTotal: Revenue:8000-8999		571,562.44	577,050.68	82.15	488,723.92
	Expense:1000-7999					
	1000					
	1171	TEACHER, SUBSTITUTES	183.00			
	1303	DIRECTOR SALARY	137,194.27	142,525.23	189,147.35	141,229.00
	1353	DIRECTOR, ADDL.COMP	1,134.00	1,300.00	1,039.50	1,047.00
	SubTotal: 1000		-138,511.27	-143,825.23	-190,186.85	-142,276.00
	2000					
	2401	CLERICAL SALARIES	80,507.40	86,230.40	114,595.31	66,816.00
	2451	CLERICAL, ADDL. COMP		6,000.00		
	2471	CLERICAL, SUBSTITUTE	343.36		1,428.00	
	SubTotal: 2000		-80,850.76	-92,230.40	-116,023.31	-66,816.00
	3000					
	3101	ST TEACH RETIRE SYS CERT	12,237.48	15,355.00	20,229.58	17,766.00
	3202	PUB EMPL RETIRE SYS CLASS	9,540.97	10,533.00	13,380.52	13,957.00
	3311	OASDI/FICA - CERTIFICATED	8.37			
	3312	OASDI/FICA - CLASSIFIED	3,878.85	5,007.00	5,537.60	4,142.00
	3321	MEDICARE - CERTIFICATED	1,855.13	2,017.00	2,548.99	2,063.00
	3322	MEDICARE - CLASSIFIED	907.15	1,287.00	1,295.04	968.00
	3401	HLTH & WELFARE BNFT CERT			1,080.00	811.00
	3501	ST UNEMPL INSUR CERT	63.94	72.00	87.88	72.00
	3502	ST UNEMPL INSUR CLASS	31.23	1,150.00	44.65	34.00

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	Summary By	Description Object				
01						
320						
		Expense:1000-7999				
(Continued...)						
		SubTotal: Expense:1000-7999	-547,851.36	-577,050.68	-724,674.26	-488,723.92
		SubTotal: 320	23,711.08	0.00	-724,592.11	0.00

### 330 - SCHOOL ADMINISTRATION

This program provides the administrative support to each of our schools. A principal and school secretary are assigned to each of our elementary schools. Because of the increase in the number of students in attendance and the complexity of the programs offered, a principal and two secretaries are assigned to the middle school. Additionally, an Assistant Principal provides counseling and guidance services in the middle school.

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Fund Management	Description		14-15 GL Actuals Amt	15-16 Est Actuals Amt	15-16 GL Actuals w/Enc Amt	16-17 Budget Amt
	Summary By	Object				
01						
(Continued...)						
330						
	Revenue:8000-8999					
	8000					
	8699	ALL OTHER LOCAL REVENUE	10,106.51	1,870.00		
	SubTotal: 8000		10,106.51	1,870.00	0.00	0.00
	SubTotal: Revenue:8000-8999		10,106.51	1,870.00	0.00	0.00
	Expense:1000-7999					
	1000					
	1151	TEACHER,ADDL.COMPENSATION		659.00	928.50	670.00
	1171	TEACHER, SUBSTITUTES		566.00	160.00	985.00
	1302	PRINCIPAL SALARY	580,939.17	636,583.43	792,421.35	585,686.00
	1304	ASST PRINCIPAL SALARY	100,552.56	120,457.81	159,899.61	123,389.00
	1352	PRINCIPAL,ADDL.COMP	8,890.06	4,000.00	2,955.00	2,462.00
	1354	ASST PRINC, ADDL. COMP	16,969.45	1,000.00	1,443.00	
	SubTotal: 1000		-707,351.24	-763,266.24	-957,807.46	-713,192.00
	2000					
	2401	CLERICAL SALARIES	266,061.13	294,086.20	401,412.72	291,982.00
	2451	CLERICAL, ADDL. COMP	1,840.59	2,581.00	881.39	1,703.00
	2471	CLERICAL, SUBSTITUTE	5,226.10	6,100.00	5,117.60	6,508.00
	SubTotal: 2000		-273,127.82	-302,767.20	-407,411.71	-300,193.00
	3000					
	3101	ST TEACH RETIRE SYS CERT	62,087.15	79,911.55	95,737.62	89,252.00
	3202	PUB EMPL RETIRE SYS CLASS	50,316.25	40,486.83	46,856.94	62,592.00
	3311	OASDI/FICA - CERTIFICATED				88.00
	3312	OASDI/FICA - CLASSIFIED	16,608.72	20,651.70	24,831.57	18,951.00
	3321	MEDICARE - CERTIFICATED	9,734.10	10,661.40	12,652.33	10,342.00
	3322	MEDICARE - CLASSIFIED	3,884.26	4,836.00	5,807.32	4,431.00
	3401	HLTH & WELFARE BNFT CERT		4,508.00	4,380.00	1,755.00
	3402	HLTH & WELFARE BNFT CLASS	20,396.28	24,748.00	27,538.56	18,924.00
	3501	ST UNEMPL INSUR CERT	335.61	373.00	436.29	358.00

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Fund Management	Description		14-15 GL Actuals Amt	15-16 Est Actuals Amt	15-16 GL Actuals w/Enc Amt	16-17 Budget Amt
	Summary By	Object				
01						
330						
	Expense:1000-7999					
	3000					
	(Continued...)					
	3502	ST UNEMPL INSUR CLASS	133.96	149.00	200.19	154.00
	3601	WORKERS COMP INSUR CERT	14,128.53	10,663.19	13,361.74	10,932.00
	3602	WORKERS COMP INSUR CLASS	5,621.87	5,826.00	6,133.10	4,691.00
	3901	OTHR BENEFITS, CERT POST	1,350.00	191.25	191.25	
	3902	OTHR BENEFITS, CLASS POST	5,518.18	3,994.56	4,882.24	5,445.00
	SubTotal: 3000		-190,114.91	-207,000.48	-243,009.15	-227,915.00
4000						
	4230	OTHR BOOKS-NO STUDENT USE	313.01	285.00	54.50	350.00
	4350	NON INSTRUCTIONL SUPPLIES	14,675.70	10,270.00	7,260.79	11,050.00
	4354	PRINTING	1,687.23	1,112.00		1,115.00
	SubTotal: 4000		-16,675.94	-11,667.00	-7,315.29	-12,515.00
5000						
	5200	TRAVEL AND CONFERENCES	6,560.99	7,909.00	4,775.85	7,950.00
	5300	DUES AND MEMBERSHIPS	5,660.14	6,350.00	6,836.60	6,000.00
	5610	RENTAL/LEASE OF BUILDGs	4,490.00	1,870.00	3,740.00	
	5635	CONTRACT EQUIPMENT REPAIR	30,907.56	31,309.00	30,877.56	31,319.00
	5636	CONTRACT EQUIP-OVERAGES	196.30	1,775.00	1,472.99	1,564.00
	5807	CONSULTANT SERVICES	10,837.50	1,500.00	500.00	1,050.00
	5818	LICENSING (SOFTWARE,MOVIE,PROD)	800.00	800.00	800.00	800.00
	5819	OTHER SVC./OPERATING EXP		1,100.00	1,000.00	700.00
	5822	LEGAL FEES - OTHER OTHER	4,235.00		126.80	
	5906	POSTAGE		200.00	80.35	200.00
	SubTotal: 5000		-63,687.49	-52,813.00	-50,210.15	-49,583.00
7000						
	7438	DEBT SERVICE - INTEREST	9,782.40			
	7439	DEBT SERV-COPIER PRINC/INTERST	39,129.60	48,958.00	48,912.00	48,958.00
	SubTotal: 7000		-48,912.00	-48,958.00	-48,912.00	-48,958.00

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District 07 Hillsborough Elementary School District  
Report by Program

Fund Management	Description		14-15 GL Actuals Amt	15-16 Est Actuals Amt	15-16 GL Actuals w/Enc Amt	16-17 Budget Amt
	Summary By	Description Object				
01						
330						
		Expense:1000-7999				
(Continued...)						
		SubTotal: Expense:1000-7999	-1,299,869.40	-1,386,471.92	-1,714,665.76	-1,352,356.00
		SubTotal: 330	-1,289,762.89	-1,384,601.92	-1,714,665.76	-1,352,356.00

### 340 - INSTRUCTIONAL LEADERSHIP

The Superintendent and the Director of Educational Services are directly responsible for staff development programs within the School District. The purpose of this program is to improve the education offered to students by providing, supporting, and encouraging activities that increase the skill, efficiency, creativity, and satisfaction with which certificated and classified employees do their work. The program:

1. surveys needs and interests of staff members,
2. informs staff members of professional growth opportunities,
3. organizes and coordinates activities provided by the District,
4. processes applications for attendance at outside programs,
5. conducts evaluation of internal and external programs.

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	Summary By	Object				
01						
	(Continued...)					
	340					
	Expense:1000-7999					
	1000					
		1151 TEACHER,ADDL.COMPENSATION	73,183.25	111,788.29	106,749.18	103,719.00
		1171 TEACHER, SUBSTITUTES	8,824.97	12,000.00	9,818.48	12,000.00
		1303 DIRECTOR SALARY	170,992.80	185,250.90	245,885.34	139,417.00
		1353 DIRECTOR, ADDL.COMP	1,164.00	1,300.00	1,067.00	1,164.00
	SubTotal: 1000		-254,165.02	-310,339.19	-363,520.00	-256,300.00
	2000					
		2401 CLERICAL SALARIES	100,993.20	107,494.86	143,297.37	105,477.00
		2471 CLERICAL, SUBSTITUTE			128.00	
	SubTotal: 2000		-100,993.20	-107,494.86	-143,425.37	-105,477.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	30,373.37	28,046.88	37,837.38	35,682.00
		3201 PUBL EMPL RETIRE SYS CERT	288.41		433.17	
		3202 PUB EMPL RETIRE SYS CLASS	11,887.90	12,831.98	16,661.12	14,649.00
		3311 OASDI/FICA - CERTIFICATED	309.00	868.00	417.79	155.00
		3312 OASDI/FICA - CLASSIFIED	5,632.02	6,375.00	8,468.41	6,540.00
		3321 MEDICARE - CERTIFICATED	1,141.98	1,524.00	1,647.74	1,492.00
		3322 MEDICARE - CLASSIFIED	1,317.16	1,491.00	1,980.48	1,529.00
		3401 HLTH & WELFARE BNFT CERT		1,863.00	1,200.00	900.00
		3501 ST UNEMPL INSUR CERT	120.74	140.00	173.69	142.00
		3502 ST UNEMPL INSUR CLASS	45.41	51.00	68.29	53.00
		3601 WORKERS COMP INSUR CERT	5,077.14	3,550.62	5,310.23	4,398.00
		3602 WORKERS COMP INSUR CLASS	1,905.80	2,162.00	2,091.57	1,615.00
	SubTotal: 3000		-58,098.93	-58,903.48	-76,289.87	-67,155.00
	4000					
		4230 OTHR BOOKS-NO STUDENT USE		1,000.00		1,000.00
		4310 INSTR.SUPPLY/SUBSCRPT/WKBKS	23.49	600.00	2,263.00	600.00
		4350 NON INSTRUCTIONL SUPPLIES	12,734.61	13,227.00	13,273.72	13,227.00
		4354 PRINTING		400.00		400.00

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Fund Management	Description		14-15 GL Actuals Amt	15-16 Est Actuals Amt	15-16 GL Actuals w/Enc Amt	16-17 Budget Amt
	Summary By	Description Object				
01						
340						
	Expense:1000-7999					
	4000					
(Continued...)						
	SubTotal: 4000		-12,758.10	-15,227.00	-15,536.72	-15,227.00
	5000					
		5200 TRAVEL AND CONFERENCES	21,572.72	4,246.00	8,719.19	16,246.00
		5300 DUES AND MEMBERSHIPS	1,455.84	1,250.00	1,599.05	1,250.00
		5635 CONTRACT EQUIPMENT REPAIR		70.00		70.00
		5807 CONSULTANT SERVICES		2,000.00	37,198.00	22,000.00
		5819 OTHER SVC./OPERATING EXP		400.00		400.00
	SubTotal: 5000		-23,028.56	-7,966.00	-47,516.24	-39,966.00
	SubTotal: Expense:1000-7999		-449,043.81	-499,930.53	-646,288.20	-484,125.00
	SubTotal: 340		-449,043.81	-499,930.53	-646,288.20	-484,125.00

#### 420 – SCHOOL AND LIBRARY IMPROVEMENT BLOCK GRANT

Each of our four schools must implement a Single Plan for Student Achievement developed by its school site council for improvement of the school's program and school library plan.

Funding for this categorical program is now unrestricted and included with the LCFF. The District chooses to continue to operate this program as originally intended and gives school sites control of expenditure of funds at the 2012-13 level. These funds are allocated to each school site based on enrollment. Effective 2016-17, SLIB money spent on Instructional Aides will be charged to centralized district control. The school sites retain the portion of the money for supplies and services.

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Fund Management	Description		14-15 GL Actuals Amt	15-16 Est Actuals Amt	15-16 GL Actuals w/Enc Amt	16-17 Budget Amt
	Summary By	Object				
01						
(Continued...)						
420						
	Revenue:8000-8999					
	8000					
		8011 REV LIMIT ST AID CURR YR	104,113.00	104,113.00	104,113.00	
	SubTotal: 8000		104,113.00	104,113.00	104,113.00	0.00
	SubTotal: Revenue:8000-8999		104,113.00	104,113.00	104,113.00	0.00
	Expense:1000-7999					
	1000					
		1151 TEACHER,ADDL.COMPENSATION	14,009.98	13,437.00	1,250.00	
		1171 TEACHER, SUBSTITUTES	1,080.00	3,015.00		
	SubTotal: 1000		-15,089.98	-16,452.00	-1,250.00	0.00
	2000					
		2101 INSTRUCTIONAL AIDE SALARY	53,785.14	62,476.00	85,431.77	
		2151 INSTRUCT.AIDE,ADDL.COMP		1,200.00	327.04	
		2171 INSTRUCT.AIDE, SUBSTITUTE	270.00	753.66	598.08	
		2451 CLERICAL, ADDL. COMP		70.00		
		2471 CLERICAL, SUBSTITUTE		100.00		
	SubTotal: 2000		-54,055.14	-64,599.66	-86,356.89	0.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	1,103.24	1,201.00	134.14	
		3201 PUBL EMPL RETIRE SYS CERT	313.92	200.00		
		3202 PUB EMPL RETIRE SYS CLASS	7,406.59	6,799.00	7,550.09	
		3311 OASDI/FICA - CERTIFICATED	162.03	100.00		
		3312 OASDI/FICA - CLASSIFIED	2,460.33	3,554.00	4,411.58	
		3321 MEDICARE - CERTIFICATED	214.10	149.00	16.95	
		3322 MEDICARE - CLASSIFIED	575.39	850.00	1,031.75	
		3402 HLTH & WELFARE BNFT CLASS	7,707.46	6,585.00	9,787.36	
		3501 ST UNEMPL INSUR CERT	7.33	27.00	0.57	
		3502 ST UNEMPL INSUR CLASS	19.86	34.00	35.63	
		3601 WORKERS COMP INSUR CERT	310.42	182.00	17.91	

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District 07 Hillsborough Elementary School District  
Report by Program

Fund Management	Description		14-15 GL Actuals Amt	15-16 Est Actuals Amt	15-16 GL Actuals w/Enc Amt	16-17 Budget Amt
	Summary By	Object				
01						
420						
	Expense:1000-7999					
	3000					
(Continued...)						
	3602	WORKERS COMP INSUR CLASS	833.47	1,179.00	1,089.54	
	SubTotal: 3000		-21,114.14	-20,860.00	-24,075.52	0.00
4000						
	4210	OTHER BOOKS - STUDENT USE		1,000.00	961.71	
	4220	LIBRARY BOOKS	385.82	735.00		
	4310	INSTR.SUPPLY/SUBSCRPT/WKBKS	6,336.21	13,040.00	4,642.92	
	SubTotal: 4000		-6,722.03	-14,775.00	-5,604.63	0.00
5000						
	5200	TRAVEL AND CONFERENCES	396.69	455.00	434.58	
	5807	CONSULTANT SERVICES		2,235.00	2,000.00	
	SubTotal: 5000		-396.69	-2,690.00	-2,434.58	0.00
	SubTotal: Expense:1000-7999		-97,377.98	-119,376.66	-119,721.62	0.00
	SubTotal: 420		6,735.02	-15,263.66	-15,608.62	0.00

#### 450 - ECONOMIC IMPACT AID/LEP

Prior to implementation of LCFF, Economic Impact Aid funding, a State categorical, was reported in this program and funds were used to educate limited English proficient students. This source of funding is now distributed by the State as part of the LCFF. The District will continue to use this program to report expenditures related to education targeted to support English learners and/or pupils redesignated as fluent English proficient.

In 2012-13, the expenditure reduction plan eliminated the 1.0 FTE English Learner teacher who served all English Learner students district-wide. Service is now provided in the classroom by the classroom teacher.

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District 07 Hillsborough Elementary School District  
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Fund Management	Description	Description	14-15	15-16	15-16	16-17
Summary By	Object		GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
01						
(Continued...)						
450						
Expense:1000-7999						
1000						
	1151	TEACHER,ADDL.COMPENSATION	4,895.61	10,873.00	3,603.44	
	1303	DIRECTOR SALARY	15,243.77	15,836.13	21,016.37	15,692.00
	1353	DIRECTOR, ADDL.COMP	30.00		27.50	116.00
SubTotal: 1000			-20,169.38	-26,709.13	-24,647.31	-15,808.00
3000						
	3101	ST TEACH RETIRE SYS CERT	1,789.71	2,527.24	2,634.39	1,974.00
	3321	MEDICARE - CERTIFICATED	272.96	366.00	333.46	229.00
	3401	HLTH & WELFARE BNFT CERT			120.00	90.00
	3501	ST UNEMPL INSUR CERT	9.44	13.00	11.54	8.00
	3601	WORKERS COMP INSUR CERT	395.24	321.00	352.14	242.00
SubTotal: 3000			-2,467.35	-3,227.24	-3,451.53	-2,543.00
4000						
	4210	OTHER BOOKS - STUDENT USE		100.00		100.00
	4230	OTHR BOOKS-NO STUDENT USE		5,500.00		5,500.00
	4310	INSTR.SUPPLY/SUBSCRPT/WKBKS		300.00		300.00
	4315	TEST	62.16	200.00	36.01	200.00
SubTotal: 4000			-62.16	-6,100.00	-36.01	-6,100.00
5000						
	5200	TRAVEL AND CONFERENCES	120.00	1,500.00	200.00	10,500.00
	5807	CONSULTANT SERVICES			3,625.00	
	5818	LICENSING (SOFTWARE,MOVIE,PROD)	1,908.00		2,067.00	
SubTotal: 5000			-2,028.00	-1,500.00	-5,892.00	-10,500.00
SubTotal: Expense:1000-7999			-24,726.89	-37,536.37	-34,026.85	-34,951.00
SubTotal: 450			-24,726.89	-37,536.37	-34,026.85	-34,951.00

## 510 - HEALTH SERVICES

The District provides vision, hearing and scoliosis testing to students of the District.

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Report by Program

Fund Management	Description		14-15 GL Actuals Amt	15-16 Est Actuals Amt	15-16 GL Actuals w/Enc Amt	16-17 Budget Amt
	Summary By	Description Object				
01						
(Continued...)						
510						
	Expense:1000-7999					
	4000					
		4350 NON INSTRUCTIONL SUPPLIES	3,098.64	2,450.00	2,610.72	2,500.00
	SubTotal: 4000		-3,098.64	-2,450.00	-2,610.72	-2,500.00
	5000					
		5807 CONSULTANT SERVICES	412.50	4,000.00	2,345.00	9,000.00
		5809 HEALTH SCREENING	5,451.25	4,000.00	1,015.00	4,000.00
		5819 OTHER SVC./OPERATING EXP		100.00		100.00
	SubTotal: 5000		-5,863.75	-8,100.00	-3,360.00	-13,100.00
	SubTotal: Expense:1000-7999		-8,962.39	-10,550.00	-5,970.72	-15,600.00
	SubTotal: 510		-8,962.39	-10,550.00	-5,970.72	-15,600.00

## 520 - GUIDANCE

This program supports all testing and counseling services provided by the school psychologists and counselors. Included in this program are the costs for all standardized testing done within the District.

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Fund Management	Description		14-15 GL Actuals Amt	15-16 Est Actuals Amt	15-16 GL Actuals w/Enc Amt	16-17 Budget Amt
	Summary By	Object				
01						
(Continued...)						
520						
	Revenue:8000-8999					
	8000					
	8590	ALL OTHER STATE REVENUES	3,529.52	10,799.79		8,682.00
	8699	ALL OTHER LOCAL REVENUE	151,250.00	150,000.00	150,000.00	150,000.00
	8980	CONTRIB FROM UNRESTR REV	23,135.69			
	8990	CONTRIB FROM RESTR REV	3,166.83			
	SubTotal: 8000		181,082.04	160,799.79	150,000.00	158,682.00
	SubTotal: Revenue:8000-8999		181,082.04	160,799.79	150,000.00	158,682.00
	Expense:1000-7999					
	1000					
	1201	COUNSELOR	349,162.70	408,039.87	574,480.92	337,706.00
	1202	PSYCHOLOGIST	201,697.25	216,182.54	301,612.94	215,138.00
	1251	COUNSELOR,ADDL.COMP	7,303.66	1,000.00	250.00	1,250.00
	1252	PSYCHOLOGIST,ADDL.COMP	1,440.00	1,200.00	945.55	1,200.00
	SubTotal: 1000		-559,603.61	-626,422.41	-877,289.41	-555,294.00
	3000					
	3101	ST TEACH RETIRE SYS CERT	49,907.22	69,821.00	93,569.58	69,574.00
	3311	OASDI/FICA - CERTIFICATED		221.93		99.00
	3321	MEDICARE - CERTIFICATED	7,929.44	10,176.89	12,297.74	8,069.00
	3401	HLTH & WELFARE BNFT CERT	28,731.45	38,816.00	63,464.38	40,032.00
	3501	ST UNEMPL INSUR CERT	273.45	290.00	424.01	278.00
	3601	WORKERS COMP INSUR CERT	11,488.00	9,614.64	12,990.72	8,506.00
	3901	OTHR BENEFITS, CERT POST	6,737.94	2,795.70	3,591.30	3,222.00
	SubTotal: 3000		-105,067.50	-131,736.16	-186,337.73	-129,780.00
	4000					
	4310	INSTR.SUPPLY/SUBSCRPT/WKBKS	2,082.48	2,194.00	1,893.60	500.00
	4315	TEST	9,997.79	40,800.00	1,834.64	40,800.00
	4330	SUBSCRIPTION-INSTRUCTION		460.00		460.00
	4350	NON INSTRUCTIONL SUPPLIES	2,277.48	3,461.00	89.68	2,605.00

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Fund Management	Description		14-15 GL Actuals Amt	15-16 Est Actuals Amt	15-16 GL Actuals w/Enc Amt	16-17 Budget Amt
	Summary By	Description Object				
01						
520						
	Expense:1000-7999					
	4000					
(Continued...)						
	4354	PRINTING		100.00		100.00
	SubTotal: 4000		-14,357.75	-47,015.00	-3,817.92	-44,465.00
5000						
	5200	TRAVEL AND CONFERENCES	25.00	2,109.00	50.00	2,109.00
	5300	DUES AND MEMBERSHIPS		200.00		200.00
	5807	CONSULTANT SERVICES	13,610.00		9,000.00	5,000.00
	5819	OTHER SVC./OPERATING EXP		240.00		240.00
	SubTotal: 5000		-13,635.00	-2,549.00	-9,050.00	-7,549.00
	SubTotal: Expense:1000-7999		-692,663.86	-807,722.57	-1,076,495.06	-737,088.00
	SubTotal: 520		-511,581.82	-646,922.78	-926,495.06	-578,406.00

## 610 - BOARD OF EDUCATION

The Board of Education establishes policy for the governance of the Hillsborough City School District and is responsible for the acquisition and expenditure of all funds.

This program provides support for the five elected members of the Board of Education. Expenditures in this program include audit fees, Board election fees as needed, memberships, supplies, clerical assistance for Board meetings, and reimbursement of Board members' expenditures.

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Fund Management	Description		14-15 GL Actuals Amt	15-16 Est Actuals Amt	15-16 GL Actuals w/Enc Amt	16-17 Budget Amt
	Summary By	Object				
01						
(Continued...)						
610						
Expense:1000-7999						
2000						
	2401	CLERICAL SALARIES	37,327.80	42,077.66	53,330.49	33,758.00
SubTotal: 2000			-37,327.80	-42,077.66	-53,330.49	-33,758.00
3000						
	3202	PUB EMPL RETIRE SYS CLASS	4,393.92	7,295.03	6,179.28	4,688.00
	3312	OASDI/FICA - CLASSIFIED	1,922.65	2,879.48	2,645.97	2,093.00
	3322	MEDICARE - CLASSIFIED	474.30	1,248.87	681.57	490.00
	3502	ST UNEMPL INSUR CLASS	16.44	41.77	23.52	17.00
	3602	WORKERS COMP INSUR CLASS	686.20	1,088.15	719.66	517.00
SubTotal: 3000			-7,493.51	-12,553.30	-10,250.00	-7,805.00
4000						
	4350	NON INSTRUCTIONL SUPPLIES	3,397.96	7,000.00	380.18	7,000.00
	4351	SUBSCRIPTION-NON INSTRUCT	8,424.00	9,100.00	8,593.00	9,100.00
SubTotal: 4000			-11,821.96	-16,100.00	-8,973.18	-16,100.00
5000						
	5200	TRAVEL AND CONFERENCES	3,844.32	2,000.00	3,316.36	2,000.00
	5819	OTHER SVC./OPERATING EXP	541.19	500.00	4,906.49	500.00
	5823	AUDIT SERVICES	21,600.00	18,000.00	15,500.00	18,000.00
	5824	ELECTION FEES		12,500.00	7,294.16	12,500.00
	5829	OTHER BUS/ADMIN SERVICES	6,047.50	4,000.00	2,475.00	4,000.00
SubTotal: 5000			-32,033.01	-37,000.00	-33,492.01	-37,000.00
SubTotal: Expense:1000-7999			-88,676.28	-107,730.96	-106,045.68	-94,663.00
SubTotal: 610			-88,676.28	-107,730.96	-106,045.68	-94,663.00

## 620 - GENERAL ADMINISTRATION

The Superintendent provides the overall leadership for educational programs of the District. He serves to implement Board policies and administer the operation of all schools and support programs, assuring that Federal and State laws and regulations are effectively carried out. This office represents the District before the public and keeps the Board continuously informed regarding all aspects of the District operations.

This program provides support for the Superintendent in terms of clerical assistance and office supplies and equipment. Legal and public relations services are provided. It also supports expenses incurred by the Superintendent on behalf of the District.

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Fund Management	Description		14-15 GL Actuals Amt	15-16 Est Actuals Amt	15-16 GL Actuals w/Enc Amt	16-17 Budget Amt
	Summary By	Object				
01						
(Continued...)						
620						
Expense:1000-7999						
1000						
	1301	SUPERINTENDENT SALARY	105,000.00	109,802.50	145,703.34	107,703.00
	1351	SUPERINTENDENT,ADDL.COMP	864.00	1,000.00	792.00	864.00
	SubTotal: 1000		-105,864.00	-110,802.50	-146,495.34	-108,567.00
2000						
	2401	CLERICAL SALARIES	87,748.53	88,351.50	110,324.71	66,618.00
	2451	CLERICAL, ADDL. COMP	538.65	300.00	150.00	300.00
	2471	CLERICAL, SUBSTITUTE	64.00		226.56	200.00
	SubTotal: 2000		-88,351.18	-88,651.50	-110,701.27	-67,118.00
3000						
	3101	ST TEACH RETIRE SYS CERT	9,362.34	16,619.78	15,581.90	13,549.00
	3202	PUB EMPL RETIRE SYS CLASS	10,410.70	12,338.55	12,783.10	9,356.00
	3312	OASDI/FICA - CLASSIFIED	4,679.20	5,677.34	5,634.87	4,161.00
	3321	MEDICARE - CERTIFICATED	1,347.18	2,235.10	1,871.30	1,574.00
	3322	MEDICARE - CLASSIFIED	1,143.74	2,209.16	1,443.59	973.00
	3402	HLTH & WELFARE BNFT CLASS	1,826.45	2,082.00	2,776.00	2,082.00
	3501	ST UNEMPL INSUR CERT	46.46	76.00	64.53	54.00
	3502	ST UNEMPL INSUR CLASS	39.48	92.61	49.80	34.00
	3601	WORKERS COMP INSUR CERT	1,973.88	1,492.74	1,976.27	1,662.00
	3602	WORKERS COMP INSUR CLASS	1,664.95	2,318.33	1,524.69	1,028.00
	3901	OTHR BENEFITS, CERT POST	7,200.00	8,400.00	7,700.00	
	3902	OTHR BENEFITS, CLASS POST	191.33			
	SubTotal: 3000		-39,885.71	-53,541.61	-51,406.05	-34,473.00
4000						
	4230	OTHR BOOKS-NO STUDENT USE	286.70	1,000.00		1,000.00
	4350	NON INSTRUCTIONL SUPPLIES	718.10	700.00	1,132.59	1,700.00
	4351	SUBSCRIPTION-NON INSTRUCT		200.00		200.00
	4354	PRINTING		4,500.00	8,345.58	4,500.00
	SubTotal: 4000		-1,004.80	-6,400.00	-9,478.17	-7,400.00

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Fund Management	Description		14-15 GL Actuals Amt	15-16 Est Actuals Amt	15-16 GL Actuals w/Enc Amt	16-17 Budget Amt
	Summary By	Description Object				
01						
620						
	Expense:1000-7999					
(Continued...)						
	5000					
		5200 TRAVEL AND CONFERENCES	2,288.68	5,276.00	2,881.53	5,276.00
		5300 DUES AND MEMBERSHIPS	6,611.10	6,000.00	6,813.20	6,000.00
		5819 OTHER SVC./OPERATING EXP	149.70	1,500.00	2,810.00	11,500.00
		5822 LEGAL FEES - OTHER OTHER	6,953.56	5,200.00	9,987.91	9,200.00
		5826 ADVERTISING		2,000.00		2,000.00
		5906 POSTAGE		1,000.00	2,218.04	1,000.00
	SubTotal: 5000		-16,003.04	-20,976.00	-24,710.68	-34,976.00
	SubTotal: Expense:1000-7999		-251,108.73	-280,371.61	-342,791.51	-252,534.00
	SubTotal: 620		-251,108.73	-280,371.61	-342,791.51	-252,534.00

## 630 - PERSONNEL MANAGEMENT

The Superintendent provides the overall direction and supervision of all personnel within the District. He is aided by the Human Resources Manager. Expenditures in this program include negotiations and legal services associated with personnel management, costs related to hiring, and the cost of the automated substitute calling service.

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	Summary By	Object				
01						
(Continued...)						
630						
Expense:1000-7999						
1000						
	1301	SUPERINTENDENT SALARY	42,000.00	43,920.96	58,281.28	43,081.00
	1307	Cert HR Manager Salary		65,741.10	109,790.66	133,935.00
	1357	SUB FOR PRINCIPAL			288.00	
	SubTotal: 1000		-42,000.00	-109,662.06	-168,359.94	-177,016.00
2000						
	2401	CLERICAL SALARIES	67,807.37	54,416.68	65,754.40	358.00
	SubTotal: 2000		-67,807.37	-54,416.68	-65,754.40	-358.00
3000						
	3101	ST TEACH RETIRE SYS CERT	3,729.60	11,745.93	18,013.33	22,269.00
	3202	PUB EMPL RETIRE SYS CLASS	10,114.98	7,064.09	7,623.07	
	3312	OASDI/FICA - CLASSIFIED	3,834.39	3,804.29	3,679.90	22.00
	3321	MEDICARE - CERTIFICATED	534.51	646.26	2,340.36	2,567.00
	3322	MEDICARE - CLASSIFIED	921.16	1,113.92	923.18	5.00
	3401	HLTH & WELFARE BNFT CERT			750.00	
	3402	HLTH & WELFARE BNFT CLASS	1,196.16	1,554.00	1,594.88	
	3501	ST UNEMPL INSUR CERT	18.43	21.00	80.70	89.00
	3502	ST UNEMPL INSUR CLASS	31.50	35.00	31.68	
	3601	WORKERS COMP INSUR CERT	773.28	883.00	2,471.66	2,711.00
	3602	WORKERS COMP INSUR CLASS	1,332.81	1,447.00	974.90	5.00
	3902	OTHR BENEFITS, CLASS POST	357.84	298.20	298.20	
	SubTotal: 3000		-22,844.66	-28,612.69	-38,781.86	-27,668.00
4000						
	4350	NON INSTRUCTIONL SUPPLIES	586.55	1,500.00	2,302.62	1,500.00
	4354	PRINTING	349.39	500.00		500.00
	SubTotal: 4000		-935.94	-2,000.00	-2,302.62	-2,000.00
5000						
	5200	TRAVEL AND CONFERENCES	100.00		1,314.84	4,000.00

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	Summary By	Description Object				
01						
630						
	Expense:1000-7999					
	5000					
(Continued...)						
		5807 CONSULTANT SERVICES	23,510.76	4,800.00		300.00
		5817 CALSTRS PENLTY/INTEREST	143.14	100.00	56.29	100.00
		5819 OTHER SVC./OPERATING EXP	4,065.56	5,560.00	3,923.95	5,000.00
		5826 ADVERTISING	3,571.00	1,500.00	4,295.00	2,500.00
		5831 SUB CALLING SERV-MILLBRAE	4,459.40	4,600.00	4,673.30	5,000.00
		5838 HEP B VACCINE	160.00		1,920.00	2,000.00
		5839 TB & FINGERPRINTING	2,625.87	2,000.00	2,500.00	2,000.00
	SubTotal: 5000		-38,635.73	-18,560.00	-18,683.38	-20,900.00
	SubTotal: Expense:1000-7999		-172,223.70	-213,251.43	-293,882.20	-227,942.00
	SubTotal: 630		-172,223.70	-213,251.43	-293,882.20	-227,942.00

## 640 - BUSINESS SERVICES

Business Services include the overall responsibility for several functions including accounting, budget development and management, payroll, benefits, and purchasing.

The Business Office is responsible for generating and maintaining accurate payroll information and auditing all claims against district funds. The District uses a financial system maintained by the San Mateo County Office of Education. District staff initiate receipt, payment and payroll transactions (unless originating at the County level) through the County financial system. The transactions are processed by County employees.

Financial reports of various kinds are prepared by the Business Office staff for the public, the Board, State and Federal agencies, and other internal uses.

The District's budget development is a year-round process starting with budget adoption in June, first interim budget in December, second interim budget in March, and unaudited actuals in September.

The District Office receptionist is included in this program. General office supply expenses of the District Office are also included in this program.

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	Summary By	Object				
01						
(Continued...)						
640						
	Revenue:8000-8999					
	8000					
		8699 ALL OTHER LOCAL REVENUE			1,421.57	
	SubTotal: 8000		0.00	0.00	1,421.57	0.00
	SubTotal: Revenue:8000-8999		0.00	0.00	1,421.57	0.00
	Expense:1000-7999					
	2000					
		2301 CHIEF BUSINESS OFFICIAL	79,161.54	78,226.59	105,791.66	78,399.00
		2351 CHIEF BUS.OFF.,ADDL.COMP	1,377.25	507.00	1,067.00	3,000.00
		2401 CLERICAL SALARIES	252,202.58	239,249.28	322,748.68	259,041.00
		2451 CLERICAL, ADDL. COMP	10,786.46	14,000.00	12,360.01	14,000.00
		2471 CLERICAL, SUBSTITUTE	10,618.00	4,400.00	7,227.84	5,000.00
	SubTotal: 2000		-354,145.83	-336,382.87	-449,195.19	-359,440.00
	3000					
		3202 PUB EMPL RETIRE SYS CLASS	53,065.78	39,586.48	50,304.01	61,415.00
		3312 OASDI/FICA - CLASSIFIED	19,287.91	20,326.31	25,558.03	22,401.00
		3322 MEDICARE - CLASSIFIED	4,943.74	5,655.23	6,279.85	5,239.00
		3402 HLTH & WELFARE BNFT CLASS	21,438.46	24,591.05	32,289.44	23,434.00
		3502 ST UNEMPL INSUR CLASS	170.62	193.84	216.72	181.00
		3602 WORKERS COMP INSUR CLASS	7,192.68	7,054.00	6,632.04	5,533.00
		3902 OTHR BENEFITS, CLASS POST	544.07	1,185.64	1,340.47	1,858.00
	SubTotal: 3000		-106,643.26	-98,592.55	-122,620.56	-120,061.00
	4000					
		4350 NON INSTRUCTIONL SUPPLIES	7,032.47	9,000.00	7,946.54	9,000.00
		4351 SUBSCRIPTION-NON INSTRUCT		500.00		500.00
		4354 PRINTING	2,634.59	2,500.00	189.66	2,500.00
	SubTotal: 4000		-9,667.06	-12,000.00	-8,136.20	-12,000.00
	5000					

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Fund Management	Description		14-15 GL Actuals Amt	15-16 Est Actuals Amt	15-16 GL Actuals w/Enc Amt	16-17 Budget Amt
	Summary By	Description Object				
01						
640						
	Expense:1000-7999					
	5000					
(Continued...)						
		5200 TRAVEL AND CONFERENCES	222.21	1,000.00	1,580.47	1,000.00
		5300 DUES AND MEMBERSHIPS	3,015.00	3,700.00	3,150.00	3,700.00
		5635 CONTRACT EQUIPMENT REPAIR		500.00		500.00
		5819 OTHER SVC./OPERATING EXP	4,670.78	5,000.00	6,374.62	5,000.00
		5825 COMPUTER SERVICES	26,067.00	24,000.00		24,000.00
		5826 ADVERTISING	300.65	300.00	98.00	300.00
		5829 OTHER BUS/ADMIN SERVICES	350.00			
	SubTotal: 5000		-34,625.64	-34,500.00	-11,203.09	-34,500.00
	SubTotal: Expense:1000-7999		-505,081.79	-481,475.42	-591,155.04	-526,001.00
	SubTotal: 640		-505,081.79	-481,475.42	-589,733.47	-526,001.00

## 650 - INSURANCE

General Fund money is used to purchase insurance coverage required by the District. The San Mateo County Schools Insurance Group (SMCSIG) provides this coverage.

This program is also used for payment of retiree benefits.

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	Summary By	Description Object				
01						
(Continued...)						
650						
	Revenue:8000-8999					
	8000					
		8980 CONTRIB FROM UNRESTR REV	17,935.20	19,000.00		19,000.00
	SubTotal: 8000		17,935.20	19,000.00	0.00	19,000.00
	SubTotal: Revenue:8000-8999		17,935.20	19,000.00	0.00	19,000.00
	Expense:1000-7999					
	3000					
		3701 OPEB, ALLOCATED, CERTIFICATED	119,233.16	119,070.00	89,867.72	119,070.00
		3702 OPEB, ALLOCATED, CLASSIFIED	41,191.80	46,650.00	50,442.05	46,650.00
	SubTotal: 3000		-160,424.96	-165,720.00	-140,309.77	-165,720.00
	5000					
		5450 OTHER INSURANCE	93,872.00	95,000.00	96,925.00	118,750.00
		5819 OTHER SVC./OPERATING EXP	6,015.64	7,000.00	5,300.66	7,000.00
	SubTotal: 5000		-99,887.64	-102,000.00	-102,225.66	-125,750.00
	SubTotal: Expense:1000-7999		-260,312.60	-267,720.00	-242,535.43	-291,470.00
	SubTotal: 650		-242,377.40	-248,720.00	-242,535.43	-272,470.00

## 660 – TECHNOLOGY INFRASTRUCTURE

This program is used to track technology network, hardware, and infrastructure costs. The technology consultant is also charged to this program.

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	Summary By	Object				
01						
(Continued...)						
660						
	Revenue:8000-8999					
	8000					
	8699	ALL OTHER LOCAL REVENUE	130,100.00	35,000.00	35,000.00	35,000.00
	8912	BTW GENERAL & SP RESERVE	44,500.00	44,500.00		44,500.00
	SubTotal: 8000		174,600.00	79,500.00	35,000.00	79,500.00
	SubTotal: Revenue:8000-8999		174,600.00	79,500.00	35,000.00	79,500.00
	Expense:1000-7999					
	4000					
	4310	INSTR.SUPPLY/SUBSCRPT/WKBKS	163,997.05	2,500.00	69,906.70	2,500.00
	4350	NON INSTRUCTIONL SUPPLIES	2,964.76	61,000.00	20,736.41	61,000.00
	4410	INVENTORIED INST SUPPLY	141,331.41	96,096.00		96,096.00
	4420	INV CLSRM PRESENTATION SYS	90,000.00	90,000.00	54,858.41	90,000.00
	4450	INVNTRD NON-INST SUPPLY	18,674.72	19,344.00	13,584.49	19,344.00
	SubTotal: 4000		-416,967.94	-268,940.00	-159,086.01	-268,940.00
	5000					
	5300	DUES AND MEMBERSHIPS			216.00	
	5808	TECHNOLOGY CONSULTANT	163,360.50	250,841.00	181,040.00	250,841.00
	5905	INTERNET SERVICE (TI LIN)	140,324.73	100,000.00	129,021.21	100,000.00
	SubTotal: 5000		-303,685.23	-350,841.00	-310,277.21	-350,841.00
	6000					
	6410	NEW EQUIPMENT	16,664.49			
	SubTotal: 6000		-16,664.49	0.00	0.00	0.00
	SubTotal: Expense:1000-7999		-737,317.66	-619,781.00	-469,363.22	-619,781.00
	SubTotal: 660		-562,717.66	-540,281.00	-434,363.22	-540,281.00

## 700 - ROUTINE RESTRICTED MAINTENANCE

This program consists of all expenditures necessary to maintain the buildings, furniture, and equipment held by the School District.

The prime emphasis is on preventive maintenance in the belief that dollars spent now to prevent breakdowns will save many dollars later in replacement of poorly maintained facilities. These services are provided by district personnel and, when necessary, by outside contractors.

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	Summary By	Object				
01						
(Continued...)						
700						
	Revenue:8000-8999					
	8000					
		8699 ALL OTHER LOCAL REVENUE	141.44			
		8980 CONTRIB FROM UNRESTR REV	467,894.34	620,559.46		665,720.00
	SubTotal: 8000		468,035.78	620,559.46	0.00	665,720.00
	SubTotal: Revenue:8000-8999		468,035.78	620,559.46	0.00	665,720.00
	Expense:1000-7999					
	1000					
		1301 SUPERINTENDENT SALARY	10,500.00	10,980.34	14,570.46	10,770.00
	SubTotal: 1000		-10,500.00	-10,980.34	-14,570.46	-10,770.00
	2000					
		2201 MAINTENANCE/OPERATIONS	225,923.18	246,081.70	329,054.94	255,024.00
		2251 MAINT/OPER, ADDL. COMP	7,166.99	4,296.00	2,145.94	3,064.00
		2271 MAINT/OPERA, SUBSTITUTES	8,632.85	9,960.32	20,990.40	19,000.00
		2301 CHIEF BUSINESS OFFICIAL	31,664.51	31,713.10	42,316.46	32,560.00
		2451 CLERICAL, ADDL. COMP	12,726.48			
	SubTotal: 2000		-286,114.01	-292,051.12	-394,507.74	-309,648.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	932.40	1,214.00	1,558.12	1,355.00
		3202 PUB EMPL RETIRE SYS CLASS	46,410.53	33,751.00	43,369.81	57,850.00
		3312 OASDI/FICA - CLASSIFIED	15,949.82	18,522.00	22,935.61	19,242.00
		3321 MEDICARE - CERTIFICATED	133.48	152.00	186.17	156.00
		3322 MEDICARE - CLASSIFIED	3,900.45	4,515.00	5,451.80	4,501.00
		3402 HLTH & WELFARE BNFT CLASS	21,796.08	21,532.00	27,211.76	17,604.00
		3501 ST UNEMPL INSUR CERT	4.61	5.00	6.37	5.00
		3502 ST UNEMPL INSUR CLASS	134.41	159.00	187.97	155.00
		3601 WORKERS COMP INSUR CERT	193.32	221.00	196.59	165.00
		3602 WORKERS COMP INSUR CLASS	5,686.08	4,682.60	5,763.01	4,753.00
		3902 OTHR BENEFITS, CLASS POST	178.92	596.40	656.04	716.00

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	Summary By	Description Object				
01						
700						
	Expense:1000-7999					
	3000					
(Continued...)						
		3999			27.78	
	SubTotal: 3000		-95,320.10	-85,350.00	-107,551.03	-106,502.00
	4000					
		4350 NON INSTRUCTIONL SUPPLIES	30,672.16	31,100.00	31,797.33	29,000.00
		4352 GAS AND OIL	4,452.37	8,000.00	4,622.73	8,000.00
		4400 NONCAPITALIZED EQUIPMENT				45,000.00
		4450 INVNTRD NON-INST SUPPLY		1,000.00	3,773.30	1,000.00
	SubTotal: 4000		-35,124.53	-40,100.00	-40,193.36	-83,000.00
	5000					
		5615 RENTAL/LEASE OF EQUIPMENT	1,018.04	2,500.00	1,627.53	2,500.00
		5630 BUILD/GROUNDS REPAIRS & IMPROV	12,829.52	26,780.00	6,458.45	8,800.00
		5635 CONTRACT EQUIPMENT REPAIR	12,192.42	14,500.00	10,915.07	14,500.00
		5819 OTHER SVC./OPERATING EXP	15,316.35	127,900.00	120,900.30	130,000.00
		5902 CELL PHONES		798.00	870.00	
	SubTotal: 5000		-41,356.33	-172,478.00	-140,771.35	-155,800.00
	6000					
		6410 NEW EQUIPMENT		19,600.00	19,600.00	
	SubTotal: 6000		0.00	-19,600.00	-19,600.00	0.00
	SubTotal: Expense:1000-7999		-468,414.97	-620,559.46	-717,193.94	-665,720.00
	SubTotal: 700		-379.19	0.00	-717,193.94	0.00

## 710 - BUILDING OPERATIONS

One full-time custodian is located on each campus. Additional evening custodial services are contracted. Routine cleaning during the school year is supplemented by intensive summer and vacation cleaning.

This program also includes costs to maintain operations of all buildings in the District. Items such as utilities, business office machines, postage, phones, and custodial supplies are in this program.

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	Summary By	Object				
01						
(Continued...)						
710						
	Revenue:8000-8999					
	8000					
		8689 ALL OTHR FEES & CONTRACTS	51,106.00	51,106.00	28,606.00	51,106.00
		8699 ALL OTHER LOCAL REVENUE	-6,999.16	40,500.00	40,500.00	
	SubTotal: 8000		44,106.84	91,606.00	69,106.00	51,106.00
	SubTotal: Revenue:8000-8999		44,106.84	91,606.00	69,106.00	51,106.00
	Expense:1000-7999					
	2000					
		2201 MAINTENANCE/OPERATIONS	234,295.06	242,352.84	306,010.88	255,139.00
		2251 MAINT/OPER, ADDL. COMP	2,134.72	476.00	524.21	500.00
		2271 MAINT/OPERA, SUBSTITUTES	1,146.80	399.85	864.50	1,700.00
		2401 CLERICAL SALARIES	3,663.85	3,931.15	5,375.74	3,974.00
	SubTotal: 2000		-241,240.43	-247,159.84	-312,775.33	-261,313.00
	3000					
		3202 PUB EMPL RETIRE SYS CLASS	41,567.57	33,220.08	37,798.31	51,006.00
		3312 OASDI/FICA - CLASSIFIED	12,606.47	17,483.96	16,940.28	16,201.00
		3322 MEDICARE - CLASSIFIED	2,964.91	4,718.24	3,962.00	3,789.00
		3402 HLTH & WELFARE BNFT CLASS	35,340.90	36,892.00	46,974.20	29,564.00
		3502 ST UNEMPL INSUR CLASS	102.17	183.89	136.90	130.00
		3602 WORKERS COMP INSUR CLASS	4,300.62	6,284.61	4,191.10	4,002.00
		3999			35.92	
	SubTotal: 3000		-96,882.64	-98,782.78	-110,038.71	-104,692.00
	4000					
		4350 NON INSTRUCTIONL SUPPLIES	5,303.97	50,500.00	4,438.21	10,000.00
		4353 CUSTODIAL SUPPLIES	38,223.68	43,000.00	36,500.00	43,000.00
		4450 INVNTRD NON-INST SUPPLY	8,483.02	5,000.00	16,545.50	5,000.00
	SubTotal: 4000		-52,010.67	-98,500.00	-57,483.71	-58,000.00
	5000					

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Fund Management	Description		14-15 GL Actuals Amt	15-16 Est Actuals Amt	15-16 GL Actuals w/Enc Amt	16-17 Budget Amt
	Summary By	Object				
01						
710						
	Expense:1000-7999					
	5000					
(Continued...)						
	5501	GAS (BUILDING)	43,742.15	65,000.00	36,668.07	65,000.00
	5502	ELECTRICITY (BUILDING)	200,028.00	215,000.00	166,002.77	215,000.00
	5503	WATER-BLACK MOUNTAIN	3,868.88	6,000.00	3,524.11	6,000.00
	5504	WATER-MONTHLY	150,527.18	145,700.00	112,740.98	145,700.00
	5506	GARBAGE & TRASH	40,640.08	43,700.00	43,464.24	43,700.00
	5615	RENTAL/LEASE OF EQUIPMENT	3,104.04	6,200.00	3,104.04	6,200.00
	5635	CONTRACT EQUIPMENT REPAIR	9,114.96	14,000.00	9,114.96	14,000.00
	5636	CONTRACT EQUIP-OVERAGES	908.18		1,056.18	
	5805	BUILDING MAINT-JANITORIAL	286,402.00	291,000.00	294,500.00	291,000.00
	5818	LICENSING (SOFTWRE,MOVIE,PROD)			1,978.80	
	5819	OTHER SVC./OPERATING EXP	2,071.00	5,000.00	26,775.00	5,000.00
	5901	TELEPHONE	38,919.14	42,000.00	29,258.85	42,000.00
	5902	CELL PHONES	3,606.77	5,500.00	7,322.50	5,500.00
	5903	FAX	1,752.00	2,000.00	1,406.98	2,000.00
	5904	ANYTIME MESSAGES	5,500.00	6,500.00	5,899.60	6,500.00
	5906	POSTAGE	17,203.25	20,890.00	333.52	20,890.00
	5907	CABLE TV	585.41	1,000.00	452.90	1,000.00
	SubTotal: 5000		-807,973.04	-869,490.00	-743,603.50	-869,490.00
	7000					
	7438	DEBT SERVICE - INTEREST	2,851.20	2,500.00		2,500.00
	7439	DEBT SERV-COPIER PRINC/INTERST	11,404.80	9,955.00	14,256.00	9,955.00
	SubTotal: 7000		-14,256.00	-12,455.00	-14,256.00	-12,455.00
	SubTotal: Expense:1000-7999		-1,212,362.78	-1,326,387.62	-1,238,157.25	-1,305,950.00
	SubTotal: 710		-1,168,255.94	-1,234,781.62	-1,169,051.25	-1,254,844.00

## 740 - GROUNDS OPERATIONS

Tasks include maintaining safe playing fields and grounds for students, maintaining fencing, and caring for lawns, shrubs, and trees.

With the extensive renovation to our fields, additional training was supplied to our grounds personnel to help them maintain the quality of these improvements.

SAN MATEO COUNTY OFFICE OF EDUCATION  
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Report by Program

Fund Management	Description		14-15 GL Actuals Amt	15-16 Est Actuals Amt	15-16 GL Actuals w/Enc Amt	16-17 Budget Amt
	Summary By	Object				
01						
(Continued...)						
740						
	Revenue:8000-8999					
	8000					
		8689 ALL OTHR FEES & CONTRACTS	52,000.00	52,000.00	26,000.00	42,000.00
		8980 CONTRIB FROM UNRESTR REV	10,784.83			
	SubTotal: 8000		62,784.83	52,000.00	26,000.00	42,000.00
	SubTotal: Revenue:8000-8999		62,784.83	52,000.00	26,000.00	42,000.00
	Expense:1000-7999					
	1000					
		1301 SUPERINTENDENT SALARY	10,500.00	10,980.24	14,570.32	10,770.00
	SubTotal: 1000		-10,500.00	-10,980.24	-14,570.32	-10,770.00
	2000					
		2201 MAINTENANCE/OPERATIONS	221,004.03	240,804.61	329,437.08	245,766.00
		2251 MAINT/OPER, ADDL. COMP	2,221.56	500.00	288.00	432.00
		2301 CHIEF BUSINESS OFFICIAL	15,832.32	15,645.32	21,158.35	16,280.00
	SubTotal: 2000		-239,057.91	-256,949.93	-350,883.43	-262,478.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	932.40	1,187.03	1,558.14	1,355.00
		3202 PUB EMPL RETIRE SYS CLASS	43,976.44	32,203.10	40,938.24	53,581.00
		3312 OASDI/FICA - CLASSIFIED	13,929.76	17,903.41	20,792.77	16,416.00
		3321 MEDICARE - CERTIFICATED	133.62	152.00	186.08	156.00
		3322 MEDICARE - CLASSIFIED	3,342.82	4,118.56	4,906.80	3,839.00
		3402 HLTH & WELFARE BNFT CLASS	17,146.80	19,712.00	24,542.40	17,604.00
		3501 ST UNEMPL INSUR CERT	4.63	5.00	6.40	5.00
		3502 ST UNEMPL INSUR CLASS	115.32	120.00	169.41	132.00
		3601 WORKERS COMP INSUR CERT	193.34	221.00	196.50	165.00
		3602 WORKERS COMP INSUR CLASS	4,846.72	5,050.00	5,189.46	4,054.00
		3902 OTHR BENEFITS, CLASS POST	2,305.20	1,921.00	2,113.10	2,305.00
		3999			37.70	
	SubTotal: 3000		-86,927.05	-82,593.10	-100,637.00	-99,612.00

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Fund Management	Description		14-15 GL Actuals Amt	15-16 Est Actuals Amt	15-16 GL Actuals w/Enc Amt	16-17 Budget Amt
	Summary By	Object				
01						
740						
	Expense:1000-7999					
(Continued...)						
4000						
	4350	NON INSTRUCTIONL SUPPLIES	18,700.97	3,000.00	7,675.73	3,000.00
	4352	GAS AND OIL	6,148.49	13,000.00	5,238.82	13,000.00
	4450	INVNTRD NON-INST SUPPLY		5,000.00	530.95	5,000.00
	SubTotal: 4000		-24,849.46	-21,000.00	-13,445.50	-21,000.00
5000						
	5200	TRAVEL AND CONFERENCES	160.00	500.00	160.00	500.00
	5615	RENTAL/LEASE OF EQUIPMENT	336.07	1,000.00		1,000.00
	5630	BUILD/GROUNDS REPAIRS & IMPROV	21,225.31	11,000.00	810.00	11,000.00
	5635	CONTRACT EQUIPMENT REPAIR	1,902.06	1,000.00	2,076.38	1,000.00
	5819	OTHER SVC./OPERATING EXP		5,540.00	15,871.34	5,540.00
	5902	CELL PHONES			981.00	
	SubTotal: 5000		-23,623.44	-19,040.00	-19,898.72	-19,040.00
	SubTotal: Expense:1000-7999		-384,957.86	-390,563.27	-499,434.97	-412,900.00
	SubTotal: 740		-322,173.03	-338,563.27	-473,434.97	-370,900.00

## 750 – PROP 39 CALIFORNIA CLEAN ENERGY JOBS ACT

In November 2012, Proposition 39 was approved by California voters changing the way out-of-state corporations are taxed in California. Prop 39 is expected to generate new revenue that will be available to school districts to fund clean energy projects for the next five years. Any projects implemented must deliver a 105% investment ratio, meaning for every dollar spent the District must garner \$1.05 in increased energy efficiency. The Proposition requires energy audits, a formal expenditure plan, accountability and reporting. In 2013-14 (the first year), the District utilized the option to apply for funding for planning purposes. Any unused planning funds may be applied toward energy project implementation approved as part of an expenditure plan.

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District 07 Hillsborough Elementary School District  
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	Summary By	Description Object				
01						
(Continued...)						
750						
	Revenue:8000-8999					
	8000					
		8590 ALL OTHER STATE REVENUES	100,035.00	100,025.00	100,025.00	100,000.00
	SubTotal: 8000		100,035.00	100,025.00	100,025.00	100,000.00
	SubTotal: Revenue:8000-8999		100,035.00	100,025.00	100,025.00	100,000.00
	Expense:1000-7999					
	4000					
		4350 NON INSTRUCTIONL SUPPLIES			23,506.41	
	SubTotal: 4000		0.00	0.00	-23,506.41	0.00
	5000					
		5807 CONSULTANT SERVICES	70,873.75	129,161.25	31,368.75	100,000.00
	SubTotal: 5000		-70,873.75	-129,161.25	-31,368.75	-100,000.00
	SubTotal: Expense:1000-7999		-70,873.75	-129,161.25	-54,875.16	-100,000.00
	SubTotal: 750		29,161.25	-29,136.25	45,149.84	0.00

## 810 - RECREATION SUPPORT SERVICES

Under a Joint Powers Agreement, the District and the Town of Hillsborough have created Hillsborough Recreation to provide recreational services for the Hillsborough community. The District provides Recreation with administrative and operational support, and the elementary school principals supervise the Preschool staff and classes. Hillsborough Recreation reimburses the District for these services.

SAN MATEO COUNTY OFFICE OF EDUCATION  
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District 07 Hillsborough Elementary School District  
Report by Program

Fund Management	Description		14-15 GL Actuals Amt	15-16 Est Actuals Amt	15-16 GL Actuals w/Enc Amt	16-17 Budget Amt
	Summary By	Description Object				
01						
(Continued...)						
810						
	Revenue:8000-8999					
	8000					
		8689 ALL OTHR FEES & CONTRACTS	195,790.00	196,828.00	127,549.00	199,941.00
	SubTotal: 8000		195,790.00	196,828.00	127,549.00	199,941.00
	SubTotal: Revenue:8000-8999		195,790.00	196,828.00	127,549.00	199,941.00
	Expense:1000-7999					
	1000					
		1301 SUPERINTENDENT SALARY	42,000.00	43,920.96	58,281.28	43,081.00
		1302 PRINCIPAL SALARY	72,736.22	82,335.50	99,406.70	71,574.00
		1304 ASST PRINCIPAL SALARY	5,292.24	6,506.52	8,582.40	6,494.00
		1352 PRINCIPAL,ADDL.COMP				130.00
	SubTotal: 1000		-120,028.46	-132,762.98	-166,270.38	-121,279.00
	2000					
		2301 CHIEF BUSINESS OFFICIAL	31,664.48	31,713.14	42,316.54	32,560.00
		2401 CLERICAL SALARIES	18,486.05	16,283.00	16,397.76	15,577.00
		2451 CLERICAL, ADDL. COMP	1,988.06			
	SubTotal: 2000		-52,138.59	-47,996.14	-58,714.30	-48,137.00
	3000					
		3101 ST TEACH RETIRE SYS CERT	10,658.51	12,914.00	16,696.44	15,220.00
		3202 PUB EMPL RETIRE SYS CLASS	7,174.10	5,762.00	6,917.86	6,653.00
		3312 OASDI/FICA - CLASSIFIED	2,471.69	2,585.00	3,265.01	3,012.00
		3321 MEDICARE - CERTIFICATED	1,592.82	1,745.00	2,200.04	1,759.00
		3322 MEDICARE - CLASSIFIED	748.22	705.00	851.53	704.00
		3401 HLTH & WELFARE BNFT CERT		500.00	420.00	45.00
		3402 HLTH & WELFARE BNFT CLASS			251.46	
		3501 ST UNEMPL INSUR CERT	54.93	60.00	75.90	60.00
		3502 ST UNEMPL INSUR CLASS	25.73	24.00	29.40	24.00
		3601 WORKERS COMP INSUR CERT	2,302.07	1,890.57	2,323.29	1,857.00
		3602 WORKERS COMP INSUR CLASS	1,082.57	1,022.00	899.22	744.00

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Fund Management	Description		14-15 GL Actuals Amt	15-16 Est Actuals Amt	15-16 GL Actuals w/Enc Amt	16-17 Budget Amt
	Summary By	Description Object				
01						
810						
	Expense:1000-7999					
	3000					
(Continued...)						
		3901 OTHR BENEFITS, CERT POST		33.75	33.75	
		3902 OTHR BENEFITS, CLASS POST		285.39	322.66	447.00
	SubTotal: 3000		-26,110.64	-27,526.71	-34,286.56	-30,525.00
	SubTotal: Expense:1000-7999		-198,277.69	-208,285.83	-259,271.24	-199,941.00
	SubTotal: 810		-2,487.69	-11,457.83	-131,722.24	0.00

## 840 – OTHER STUDENT ACTIVITIES

This program is used as a clearing program to record site expenditures that are then invoiced to the site for reimbursement to the District.

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Report by Program

Fund Management	Description		14-15 GL Actuals Amt	15-16 Est Actuals Amt	15-16 GL Actuals w/Enc Amt	16-17 Budget Amt
	Summary By	Description Object				
01						
(Continued...)						
840						
	Revenue:8000-8999					
	8000					
		8699 ALL OTHER LOCAL REVENUE	3,200.00	2,121.00	2,120.81	1,500.00
	SubTotal: 8000		3,200.00	2,121.00	2,120.81	1,500.00
	SubTotal: Revenue:8000-8999		3,200.00	2,121.00	2,120.81	1,500.00
	Expense:1000-7999					
	5000					
		5807 CONSULTANT SERVICES	3,200.00	2,000.00	2,000.00	-500.00
	SubTotal: 5000		-3,200.00	-2,000.00	-2,000.00	500.00
	SubTotal: Expense:1000-7999		-3,200.00	-2,000.00	-2,000.00	500.00
	SubTotal: 840		0.00	121.00	120.81	2,000.00
	SubTotal: 01		-302,000.85	-498,221.72	-11,199,466.80	-770,670.45

13

## **CAFETERIA FUND - 13**

The Cafeteria Fund is used to account for the food service program at all four schools. The District contracts with Choice Lunch to prepare and provide lunches to our students and maintain student accounts.

Expenses incurred by the District included installation of equipment at each of the schools to accommodate this food service. Ongoing expenses are also incurred to maintain the equipment. The District charges an amount per lunch to cover expenses.

HILLSBOROUGH CITY SCHOOL DISTRICT

2016-2017 BUDGET

FUND 13

CAFETERIA FUND

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	<u>2014-15 Actuals</u>	<u>2015-16 Estimated Actuals</u>	<u>2016-17 Budget</u>
Beginning Balance	\$ 3,648	\$ 7,451	\$ 7,651
Total Income & Transfer In	3,831	3,400	3,400
Total Expenditures & Transfer Out	<u>(28)</u>	<u>(3,200)</u>	<u>(3,200)</u>
Ending Balance	\$ 7,451	\$ 7,651	\$ 7,851

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District 07 Hillsborough Elementary School District  
Revenue & Expenditure Summary

Fund	Description		14-15 GL Actuals Amt	15-16 Est Actuals Amt	15-16 GL Actuals w/Enc Amt	16-17 Budget Amt
	Summary By	Object				
13						
	Revenue:8000-8999					
	8600					
		8634 FOOD SERVICES SALES	3,794.70	3,400.00	3,388.65	3,400.00
		8660 INTEREST	33.56		56.63	
		8662 GAINS/LOSSES ON INVSTMNTS	2.70			
	SubTotal: 8600		3,830.96	3,400.00	3,445.28	3,400.00
	SubTotal: Revenue:8000-8999		3,830.96	3,400.00	3,445.28	3,400.00
	Expense:1000-7999					
	4300					
		4350 NON INSTRUCTIONL SUPPLIES	28.59	2,000.00		2,000.00
	SubTotal: 4300		-28.59	-2,000.00	0.00	-2,000.00
	5600					
		5635 CONTRACT EQUIPMENT REPAIR		1,200.00		1,200.00
	SubTotal: 5600		0.00	-1,200.00	0.00	-1,200.00
	SubTotal: Expense:1000-7999		-28.59	-3,200.00	0.00	-3,200.00
	SubTotal: 13		3,802.37	200.00	3,445.28	200.00

## **DEFERRED MAINTENANCE FUND - 14**

The Deferred Maintenance Fund is used to account separately for state apportionments and the District's matching contributions for deferred maintenance purposes. Expenditures must be made for maintenance projects as defined by Education Code. However, the SAB, at its April 15, 2015 meeting, adopted regulatory amendments that remove the statutory authority for the SAB to allocate or approve DMP funding on or after January 1, 2015.

HILLSBOROUGH CITY SCHOOL DISTRICT

2016-2017 BUDGET

FUND 14

DEFERRED MAINTENANCE FUND

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	<u>2014-15 Actuals</u>	<u>2015-16 Estimated Actuals</u>	<u>2016-17 Budget</u>
Beginning Balance	\$ 124,923	\$ 89,326	\$ 8,690
Total Income & Transfer In	790	600	-0-
Total Expenditures & Transfer Out	<u>(36,387)</u>	<u>(81,236)</u>	<u>(8,690)</u>
Ending Balance	\$ 89,326	\$ 8,690	-0-

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District 07 Hillsborough Elementary School District  
Revenue & Expenditure Summary

Fund	Description		14-15 GL Actuals Amt	15-16 Est Actuals Amt	15-16 GL Actuals w/Enc Amt	16-17 Budget Amt
	Summary By	Object				
14						
	Revenue:8000-8999					
	8600					
		8660 INTEREST	782.45	600.00	447.51	
		8662 GAINS/LOSSES ON INVSTMNTS	6.92			
	SubTotal: 8600		789.37	600.00	447.51	0.00
	SubTotal: Revenue:8000-8999		789.37	600.00	447.51	0.00
	Expense:1000-7999					
	4300					
		4350 NON INSTRUCTIONL SUPPLIES		1,000.00		
	SubTotal: 4300		0.00	-1,000.00	0.00	0.00
	5600					
		5615 RENTAL/LEASE OF EQUIPMENT		3,167.62	3,167.62	
		5630 BUILD/GROUNDS REPAIRS & IMPROV	36,387.00	10,305.14	10,305.14	8,690.46
	SubTotal: 5600		-36,387.00	-13,472.76	-13,472.76	-8,690.46
	5800					
		5819 OTHER SVC./OPERATING EXP		66,763.07	13,867.73	
	SubTotal: 5800		0.00	-66,763.07	-13,867.73	0.00
	SubTotal: Expense:1000-7999		-36,387.00	-81,235.83	-27,340.49	-8,690.46
	SubTotal: 14		-35,597.63	-80,635.83	-26,892.98	-8,690.46

## **SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS – 17**

This fund is used to set aside General Fund moneys for future general operating purposes.

HILLSBOROUGH CITY SCHOOL DISTRICT

2016-2017 BUDGET

FUND 17

SPECIAL RESERVE - OTHER FUND

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	<u>2014-15 Actuals</u>	<u>2015-16 Estimated Actuals</u>	<u>2016-17 Budget</u>
Beginning Balance	\$ 530,678	\$ 535,662	\$539,662
Total Income & Transfer In	4,984	4,000	4,000
Total Expenditures & Transfer Out	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Ending Balance	\$ 535,662	\$ 539,662	\$ 543,662

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District 07 Hillsborough Elementary School District  
Revenue & Expenditure Summary

Fund	Description		14-15	15-16	15-16	16-17
	Summary By	Object	GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
17						
	Revenue:8000-8999					
	8600					
		8660 INTEREST	3,796.48	4,000.00	3,119.03	4,000.00
		8662 GAINS/LOSSES ON INVSTMNTS	1,187.96			
	SubTotal: 8600		4,984.44	4,000.00	3,119.03	4,000.00
	SubTotal: Revenue:8000-8999		4,984.44	4,000.00	3,119.03	4,000.00
	SubTotal: 17		4,984.44	4,000.00	3,119.03	4,000.00

## **SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS – 20**

This fund is used to account for funds the District has earmarked for the future cost of postemployment health benefits. This is not a contribution to an irrevocable trust. Reserves in this fund do not reduce the postemployment benefits liability on the District's financial statements. If needed, these funds could be repurposed by the Board in case of an emergency or urgent need.

In 2012-13, the Board approved a plan, the OPEB System, to meet the District's OPEB obligation by the 2026-27 school year. From fiscal year 2013-14 through 2026-27, an annual interfund transfer will be recommended from Fund 01 General Fund (Fund 01) to Fund 20 Special Reserve Fund for Postemployment Benefits (Fund 20). The amount of transfer, known as the base amount, will be calculated by dividing the remaining balance of the OPEB liability net of the reserve amount already in Fund 20 by the remaining number of years through 2026-27. For 2013-14, this base amount was approximately \$180,000. The base amount will be recalculated whenever a new actuarial study is conducted (every two years) and the OPEB liability is updated. In years when the Unappropriated Ending Balance in Fund 01, Object 9790, is greater than 5%, any amounts above 5% up to \$150,000 will be recommended to increase the next year's base amount transfer into Fund 20. In years when the Unappropriated Ending Balance in Fund 01, Object 9790, is below 3%, the next year's base amount transfer to Fund 20 will be reduced up to \$150,000 for any amount below 3%. Contributions made to Fund 20 in 2014-15 was \$330,000.

The actuarial study as of October 1, 2014 determined the District's actuarial accrued liability (AAL) to be \$3,569,240. Based on this number, on February 11, 2015, the board approved the updated base number of \$213,753 for transfer to Fund 20 OPEB.

Staff will continue to monitor the OPEB liability, District needs, and other factors to determine if changes should be proposed regarding the OPEB system, the amount of funds directed into the system, or where these funds should be placed.

HILLSBOROUGH CITY SCHOOL DISTRICT

2016-2017 BUDGET

FUND 20

SPECIAL RESERVE FOR POSTEMPLOYMENT BENEFITS

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	<u>2014-15 Actuals</u>	<u>2015-16 Estimated Actuals</u>	<u>2016-17 Budget</u>
Beginning Balance	\$ 667,199	\$ 1,003,598	\$ 1,059,442
Total Income & Transfer In	336,399	55,844	217,753
Total Expenditures & Transfer Out	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Ending Balance	\$ 1,003,598	\$ 1,059,442	\$ 1,277,195

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Revenue & Expenditure Summary

Fund	Description		14-15	15-16	15-16	16-17
	Summary By	Object	GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
20						
	Revenue:8000-8999					
	8600					
	8660	INTEREST	6,399.33	5,843.71	5,843.71	4,000.00
	SubTotal: 8600		6,399.33	5,843.71	5,843.71	4,000.00
	8900					
	8912	BTW GENERAL & SP RESERVE	330,000.00	50,000.00		213,753.00
	SubTotal: 8900		330,000.00	50,000.00	0.00	213,753.00
	SubTotal: Revenue:8000-8999		336,399.33	55,843.71	5,843.71	217,753.00
	SubTotal: 20		336,399.33	55,843.71	5,843.71	217,753.00

## **CAPITAL FACILITIES FUND - 25**

The Capital Facilities Fund is used primarily to account separately for monies received from fees levied on developers or other agencies as a condition of approving a development or improvement to private properties. The authority for these levies may be county/city ordinances or private agreements between the District and the developer. Expenditures in the Capital Facilities Fund are restricted to the purposes specified in Government Code Sections 65970-65981.

HILLSBOROUGH CITY SCHOOL DISTRICT

2016-2017 BUDGET

FUND 25

CAPITAL FACILITIES

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	<u>2014-15 Actuals</u>	<u>2015-16 Estimated Actuals</u>	<u>2016-17 Budget</u>
Beginning Balance	\$ 103,683	\$ 34,835	\$ 77,962
Total Income & Transfer In	75,170	47,827	43,718
Total Expenditures & Transfer Out	<u>(144,018)</u>	<u>(4,700)</u>	<u>(4,700)</u>
Ending Balance	\$ 34,835	\$ 77,962	\$ 116,980

SAN MATEO COUNTY OFFICE OF EDUCATION  
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District  
Revenue & Expenditure Summary

Fund	Description		14-15 GL Actuals Amt	15-16 Est Actuals Amt	15-16 GL Actuals w/Enc Amt	16-17 Budget Amt
	Summary By	Object				
25						
	Revenue:8000-8999					
	8600					
		8660 INTEREST	5.17	200.00	359.54	200.00
		8662 GAINS/LOSSES ON INVSTMNTS	64.97			
		8681 MITIGATION/DEVELOPER FEES	75,099.60	47,627.10	47,627.10	43,517.70
	SubTotal: 8600		75,169.74	47,827.10	47,986.64	43,717.70
	SubTotal: Revenue:8000-8999		75,169.74	47,827.10	47,986.64	43,717.70
	Expense:1000-7999					
	2300					
		2302 BUILDING FUND COORDINATOR	544.04			
	SubTotal: 2300		-544.04	0.00	0.00	0.00
	3300					
		3322 MEDICARE - CLASSIFIED	7.88			
	SubTotal: 3300		-7.88	0.00	0.00	0.00
	3500					
		3502 ST UNEMPL INSUR CLASS	0.28			
	SubTotal: 3500		-0.28	0.00	0.00	0.00
	3600					
		3602 WORKERS COMP INSUR CLASS	11.36			
	SubTotal: 3600		-11.36	0.00	0.00	0.00
	5600					
		5610 RENTAL/LEASE OF BUILDGS	4,656.00	4,700.00	4,656.00	4,700.00
		5630 BUILD/GROUNDS REPAIRS & IMPROV	19,313.64			
	SubTotal: 5600		-23,969.64	-4,700.00	-4,656.00	-4,700.00
	6200					
		6210 BUILDING IMPROVEMENTS	119,484.61			
	SubTotal: 6200		-119,484.61	0.00	0.00	0.00
	SubTotal: Expense:1000-7999		-144,017.81	-4,700.00	-4,656.00	-4,700.00

SAN MATEO COUNTY OFFICE OF EDUCATION  
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District  
Revenue & Expenditure Summary

Fund	Description		14-15 GL Actuals Amt	15-16 Est Actuals Amt	15-16 GL Actuals w/Enc Amt	16-17 Budget Amt
	Summary By	Object				
25						
(Continued...)						
SubTotal: 25			-68,848.07	43,127.10	43,330.64	39,017.70

## **SPECIAL RESERVE FOR CAPITAL FUND 40**

The Special Reserve Fund for Capital Projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes. Revenue source for this fund comes from leases of Bridge School.

These funds are used in 2013-14 and 2014-15 to replace the Kindergarten Wing at West School and to install a portable classroom at Crocker school. Both projects were completed by 2014-15.

HILLSBOROUGH CITY SCHOOL DISTRICT

2016-2017 BUDGET

FUND 40

SPECIAL RESERVE CAPITAL PROJECTS

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	<u>2014-15 Actuals</u>	<u>2015-16 Estimated Actuals</u>	<u>2016-17 Budget</u>
Beginning Balance	\$ 1,215,184	\$ 196,642	\$ 141,358
Total Income & Transfer In	104,776	101,337	101,337
Total Expenditures & Transfer Out	<u>(1,123,318)</u>	<u>(156,621)</u>	<u>(48,933)</u>
Ending Balance	\$ 196,642	\$ 141,358	\$ 193,762

SAN MATEO COUNTY OFFICE OF EDUCATION  
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District  
Revenue & Expenditure Summary

Fund	Description		14-15 GL Actuals Amt	15-16 Est Actuals Amt	15-16 GL Actuals w/Enc Amt	16-17 Budget Amt
	Summary By	Object				
40						
	Revenue:8000-8999					
	8600					
		8650 LEASES AND RENTALS	100,000.00	100,000.00	100,000.00	100,000.00
		8660 INTEREST	3,057.78	1,336.96	1,268.12	1,336.96
		8662 GAINS/LOSSES ON INVSTMNTS	1,717.87			
	SubTotal: 8600		104,775.65	101,336.96	101,268.12	101,336.96
	SubTotal: Revenue:8000-8999		104,775.65	101,336.96	101,268.12	101,336.96
	Expense:1000-7999					
	2300					
		2302 BUILDING FUND COORDINATOR	17,680.96			
	SubTotal: 2300		-17,680.96	0.00	0.00	0.00
	3300					
		3322 MEDICARE - CLASSIFIED	256.39			
	SubTotal: 3300		-256.39	0.00	0.00	0.00
	3500					
		3502 ST UNEMPL INSUR CLASS	8.85			
	SubTotal: 3500		-8.85	0.00	0.00	0.00
	3600					
		3602 WORKERS COMP INSUR CLASS	369.78			
	SubTotal: 3600		-369.78	0.00	0.00	0.00
	4300					
		4350 NON INSTRUCTIONL SUPPLIES	2,310.00	4,432.40	4,432.40	4,432.40
	SubTotal: 4300		-2,310.00	-4,432.40	-4,432.40	-4,432.40
	5600					
		5615 RENTAL/LEASE OF EQUIPMENT	1,321.44			
		5630 BUILD/GROUNDS REPAIRS & IMPROV	62,404.98			
	SubTotal: 5600		-63,726.42	0.00	0.00	0.00
	5800					

SAN MATEO COUNTY OFFICE OF EDUCATION  
Budget 2000 Comparative Report

District 07 Hillsborough Elementary School District  
Revenue & Expenditure Summary

Fund	Description		14-15	15-16	15-16	16-17
	Summary By	Object	GL Actuals Amt	Est Actuals Amt	GL Actuals w/Enc Amt	Budget Amt
40						
	Expense:1000-7999					
	5800					
(Continued...)						
	5807	CONSULTANT SERVICES	19,529.72			
	SubTotal: 5800		-19,529.72	0.00	0.00	0.00
	6200					
	6210	BUILDING IMPROVEMENTS	974,935.92	107,688.40	107,688.40	
	SubTotal: 6200		-974,935.92	-107,688.40	-107,688.40	0.00
	7600					
	7612	BTW GENERAL & SP RESERVE	44,500.00	44,500.00		44,500.00
	SubTotal: 7600		-44,500.00	-44,500.00	0.00	-44,500.00
	SubTotal: Expense:1000-7999		-1,123,318.04	-156,620.80	-112,120.80	-48,932.40
	SubTotal: 40		-1,018,542.39	-55,283.84	-10,852.68	52,404.56
	Total		-1,182,767.40	-530,970.58	-9,952,418.56	-465,985.65

## **ENROLLMENT PROJECTIONS**

Enrollment charts for the District, as a whole, from 1984-85 through 2016-17, are found on the next pages.

# HILLSBOROUGH CITY SCHOOL

## COMPARISON OF P2 ENROLLMENT - 1984-2015 ACTUAL AND 2016-2017 PROJECTED

SCHOOL YEAR	TK	K	1	2	3	4	5	TOTAL TK-5	6	7	8	TOTAL 6-8	GRAND TOTAL	CHG.	%
1984-85		81	93	108	106	107	122	617	161	166	186	513	1,130	-20	-.020
1985-86		77	94	97	115	111	108	602	128	157	162	447	1,049	-81	-.072
1986-87		108	82	102	102	118	111	623	124	120	161	405	1,028	-21	-.020
1987-88		107	115	82	107	105	118	634	126	128	121	375	1,009	-19	-.018
1988-89		115	112	122	90	111	110	660	123	124	128	375	1,035	26	.026
1989-90		131	120	122	132	88	118	711	122	127	131	380	1,091	56	.054
1990-91		124	140	117	135	139	89	744	125	122	135	382	1,126	35	.032
1991-92		108	123	145	114	140	138	768	101	134	123	358	1,126	0	.000
1992-93		111	119	124	142	112	144	752	149	103	142	394	1,146	20	.018
1993-94		142	115	127	128	150	120	782	152	157	108	417	1,199	53	.046
1994-95		134	158	127	139	131	158	847	131	147	158	436	1,283	84	.070
1995-96		121	153	162	134	139	142	851	153	137	150	440	1,291	8	.006
1996-97		131	131	164	166	138	147	877	137	160	139	436	1,313	22	.017
1997-98		122	145	140	162	179	142	890	148	144	158	450	1,340	27	.021
1998-99		127	127	148	151	159	181	893	144	148	142	434	1,327	-13	-.010
1999-00		142	140	134	159	160	165	900	175	146	144	465	1,365	38	.029
2000-01		152	146	146	145	160	165	914	174	174	141	489	1,403	38	.028
2001-02		125	156	158	149	150	160	898	164	170	170	504	1,402	-1	-.001
2002-03		143	134	165	152	152	149	895	162	160	164	486	1,381	-21	-.015
2003-04		151	147	141	163	160	150	912	142	161	155	458	1,370	-11	-.008
2004-05		136	158	161	144	169	172	940	142	152	164	458	1,398	28	.020
2005-06		169	139	164	161	157	168	958	163	148	152	463	1,421	23	.016
2006-07		145	173	138	170	167	162	955	166	165	148	479	1,434	13	.009
2007-08		151	149	182	136	178	163	959	152	171	163	486	1,445	11	.008
2008-09		157	160	158	190	148	182	995	156	151	168	475	1,470	25	.017
2009-10		154	163	164	169	200	154	1004	178	156	153	487	1,491	21	.014
2010-11		134	168	174	173	177	205	1031	156	178	161	495	1,526	35	.023
2011-12		140	147	171	174	181	183	996	204	163	176	543	1,539	13	.009
2012-13	9	133	145	154	183	180	186	990	175	199	160	534	1,524	-15	-.010
2013-14	10	151	142	151	160	184	183	981	179	176	191	546	1,527	3	.002
2014-15	33	131	162	151	165	170	191	1003	187	178	176	541	1,544	17	.011
2015-16**	14	147	139	164	153	160	169	946	179	187	175	541	1,487	-57	-.037
2016-17**	19	137	153	144	170	155	163	941	177	182	189	548	1,489	2	.001

\*\* As of May 20, 2016

# NORTH SCHOOL

## COMPARISON OF P2 ENROLLMENT - 1980-2015 ACTUAL AND 2016-2017 PROJECTED

SCHOOL YEAR	TK	K	1	2	3	4	5	TOTAL TK-5	CHANGE	%
1980-81		28	33	45	50	47	59	262	-4	-.015
1981-82		26	32	31	49	52	47	237	-25	-.095
1982-83		32	33	23	31	48	49	216	-21	-.089
1983-84		32	33	31	26	61	51	234	18	.083
1984-85		21	35	35	28	31	44	194	-40	-.171
1985-86		0	0	0	0	0	0	0	-194	-1.000
1986-87		0	0	0	0	0	0	0	0	.000
1987-88		0	0	0	0	0	0	0	0	.000
1988-89		0	0	0	0	0	0	0	0	.000
1989-90		0	0	0	0	0	0	0	0	.000
1990-91		47	25	25	25	0	0	122	122	.000
1991-92		32	50	37	36	30	13	198	76	.623
1992-93		36	35	49	43	39	34	236	38	.192
1993-94		53	38	41	53	54	40	279	43	.182
1994-95		47	59	41	49	53	54	303	24	.086
1995-96		54	56	64	44	43	56	317	14	.046
1996-97		40	56	61	68	42	42	309	-8	-.025
1997-98		29	48	56	58	77	43	311	2	.006
1998-99		40	34	34	60	58	77	323	12	.039
1999-00		50	48	35	60	65	64	322	-1	-.003
2000-01		52	52	50	38	66	65	323	1	.003
2001-02		50	50	57	52	43	66	318	-5	-.015
2002-03		45	50	54	55	54	45	303	-15	-.047
2003-04		56	47	51	52	57	53	316	13	.043
2004-05		44	55	44	51	55	58	307	-9	-.028
2005-06		54	45	57	44	55	50	305	-2	-.007
2006-07		53	57	46	60	46	56	318	13	.043
2007-08		44	52	66	43	65	43	313	-5	-.016
2008-09		50	47	59	71	45	64	336	23	.073
2009-10		58	59	55	59	69	44	344	8	.024
2010-11		40	63	67	64	63	69	366	22	.064
2011-12		48	51	67	67	69	68	370	4	.011
2012-13		48	48	52	69	70	69	356	-14	-.038
2013-14		62	51	49	52	69	69	352	-4	-.011
2014-15	18	38	66	55	53	54	72	356	0	.000
2015-16		55	45	64	57	52	52	325	-27	-.076
<b>2016-17**</b>		<b>44</b>	<b>56</b>	<b>43</b>	<b>66</b>	<b>60</b>	<b>52</b>	<b>321</b>	<b>-4</b>	<b>-.012</b>

\*\* As of May 20, 2016

## SOUTH SCHOOL

### COMPARISON OF P2 ENROLLMENT - 1980-2015 ACTUAL AND 2016-2017 PROJECTED

SCHOOL YEAR	TK	K	1	GRADE				TOTAL TK-5	CHANGE	%
				2	3	4	5			
1980-81		21	36	31	31	41	51	211	-16	-.070
1981-82		22	26	39	31	35	49	202	-9	-.043
1982-83		29	25	32	45	37	37	205	3	.015
1983-84		30	34	32	34	45	40	215	10	.049
1984-85		35	34	35	40	35	44	223	8	.037
1985-86		32	53	45	37	40	41	248	25	.112
1986-87		52	33	47	46	37	39	254	6	.024
1987-88		60	58	30	52	50	38	288	34	.134
1988-89		55	63	52	37	53	48	308	20	.069
1989-90		75	56	69	56	35	59	350	42	.136
1990-91		41	61	44	57	58	38	299	-51	-.146
1991-92		34	41	53	35	56	54	273	-26	-.087
1992-93		31	42	39	49	30	57	248	-25	-.092
1993-94		52	33	48	39	47	34	253	5	.020
1994-95		40	49	33	50	40	52	264	11	.043
1995-96		38	44	49	36	50	42	259	-5	-.019
1996-97		36	40	45	45	39	51	256	-3	-.012
1997-98		40	38	44	47	44	42	255	-1	-.004
1998-99		39	39	34	51	43	46	252	-3	-.012
1999-00		36	44	42	39	50	44	255	3	.012
2000-01		44	36	45	47	36	45	253	-2	-.008
2001-02		30	46	42	43	46	37	244	-9	-.036
2002-03		39	31	51	41	44	44	250	6	.025
2003-04		35	40	37	51	45	43	251	1	.004
2004-05		36	38	49	38	54	46	261	10	.040
2005-06		55	38	39	50	42	54	278	17	.065
2006-07		35	56	36	39	53	44	263	-15	-.054
2007-08		47	40	56	37	38	52	270	7	.027
2008-09		47	53	39	59	43	42	283	13	.048
2009-10		40	45	49	48	62	44	288	5	.018
2010-11		34	44	46	49	48	63	284	-4	-.014
2011-12		37	36	44	48	48	48	261	-23	-.081
2012-13	9	29	44	34	48	49	50	263	2	.008
2013-14		44	32	43	39	45	50	253	-10	-.038
2014-15	15	36	43	30	45	43	45	257	4	.016
2015-16	14	35	33	43	30	43	43	241	-16	-.062
<b>2016-17**</b>	<b>19</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>43</b>	<b>29</b>	<b>43</b>	<b>239</b>	<b>-2</b>	<b>-.008</b>

\*\* As of May 20, 2016

WEST SCHOOL										
COMPARISON OF P2 ENROLLMENT - 1980-2015 ACTUAL AND 2016-2017 PROJECTED										
SCHOOL YEAR	TK	K	1	GRADE				TOTAL TK-5	CHANGE	%
				2	3	4	5			
1980-81		33	38	43	52	69	48	283	-31	-.099
1981-82		33	41	42	50	57	77	300	17	.060
1982-83		27	34	44	40	48	56	249	-51	-.170
1983-84		22	36	36	44	37	48	223	-26	-.104
1984-85		25	24	38	38	41	34	200	-23	-.103
1985-86		45	41	52	78	71	67	354	154	.770
1986-87		56	49	55	56	81	72	369	15	.042
1987-88		47	57	52	55	55	80	346	-23	-.062
1988-89		60	49	70	53	58	62	352	6	.017
1989-90		56	64	53	76	53	59	361	9	.026
1990-91		36	54	48	53	81	51	323	-38	-.105
1991-92		42	32	55	43	54	71	297	-26	-.080
1992-93		44	42	36	50	43	53	268	-29	-.098
1993-94		37	44	38	36	49	46	250	-18	-.067
1994-95		47	50	53	40	38	52	280	30	.120
1995-96		29	53	49	54	46	44	275	-5	-.018
1996-97		55	35	58	53	57	54	312	37	.135
1997-98		53	59	40	57	58	57	324	12	.038
1998-99		48	54	60	40	58	58	318	-6	-.019
1999-00		56	48	57	60	45	57	323	5	.016
2000-01		56	58	51	60	58	55	338	15	.046
2001-02		45	60	59	54	61	57	336	-2	-.006
2002-03		59	53	60	56	54	60	342	6	.018
2003-04		60	60	53	60	58	54	345	3	.009
2004-05		56	65	68	55	60	68	372	27	.078
2005-06		60	56	68	67	60	64	375	3	.008
2006-07		57	60	56	71	68	62	374	-1	-.003
2007-08		60	57	60	56	75	68	376	2	.005
2008-09		60	60	60	60	60	76	376	0	.000
2009-10		56	59	60	62	69	66	372	-4	-.011
2010-11		60	61	61	60	66	73	381	9	.024
2011-12		55	60	60	59	64	67	365	-16	-.042
2012-13		56	53	68	66	61	67	371	6	.016
2013-14	10	45	59	59	69	70	64	376	5	.013
2014-15		57	53	66	67	73	74	390	14	.037
2015-16		57	61	57	66	65	74	380	-10	-.026
2016-17**		58	62	66	61	66	68	381	1	.003

\*\* As of May 20, 2016

# CROCKER SCHOOL

COMPARISON OF P2 ENROLLMENT - 1980-2015 ACTUAL AND 2016-2017 PROJECTED

SCHOOL YEAR	6	GRADE 7	8	TOTAL 6-8	CHANGE	%
1980-81	166	167	159	492	11	.023
1981-82	159	159	174	492	0	.000
1982-83	178	158	165	501	9	.018
1983-84	158	182	164	504	3	.006
1984-85	161	166	186	513	9	.018
1985-86	128	157	162	447	-66	-.129
1986-87	124	120	161	405	-42	-.094
1987-88	126	128	121	375	-30	-.074
1988-89	123	124	128	375	0	.000
1989-90	122	127	131	380	5	.013
1990-91	125	122	135	382	2	.005
1991-92	101	134	123	358	-24	-.063
1992-93	149	103	142	394	36	.101
1993-94	152	157	108	417	23	.058
1994-95	131	147	158	436	19	.046
1995-96	153	137	150	440	4	.009
1996-97	137	160	139	436	-4	-.009
1997-98	148	144	158	450	14	.032
1998-99	144	148	142	434	-16	-.036
1999-00	175	146	144	465	31	.071
2000-01	174	174	141	489	24	.052
2001-02	164	170	170	504	15	.031
2002-03	162	160	164	486	-18	-.036
2003-04	142	161	155	458	-28	-.058
2004-05	142	152	164	458	0	.000
2005-06	163	148	152	463	5	.011
2006-07	166	165	148	479	16	.035
2007-08	152	171	163	486	7	.015
2008-09	156	151	168	475	-11	-.023
2009-10	178	156	153	487	12	.025
2010-11	156	178	161	495	8	.016
2011-12	204	163	176	543	48	.097
2012-13	175	199	160	534	-9	-.017
2013-14	179	176	191	546	12	.022
2014-15	187	178	176	541	-5	-.009
2015-16	179	187	175	541	0	.000
<b>2016-17**</b>	<b>177</b>	<b>182</b>	<b>189</b>	<b>548</b>	<b>7</b>	<b>.013</b>

\*\* As of May 20, 2016

ANNUAL BUDGET REPORT:  
July 1, 2016 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: 300 El Cerrito Ave, Hillsborough, CA 94010

Date: June 01, 2016

Place: 2600 Ralston, Hillsborough, CA

Date: June 06, 2016

Time: 06:00 PM

Adoption Date: June 24, 2016

Signed: \_\_\_\_\_

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

Contact person for additional information on the budget reports:

Name: Joyce Shen

Telephone: (650) 548-4203

Title: Chief Business Official

E-mail: jshen@hcsd.k12.ca.us

### 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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		<b>X</b>
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2015-16) annual payment?		<b>X</b>
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		<b>X</b>
		• If yes, are they lifetime benefits?	<b>X</b>	
		• If yes, do benefits continue beyond age 65?		<b>X</b>
		• If yes, are benefits funded by pay-as-you-go?		<b>X</b>
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	<b>X</b>	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		<b>X</b>
		• Certificated? (Section S8A, Line 1)		<b>X</b>
		• Classified? (Section S8B, Line 1)		<b>X</b>
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?		<b>X</b>
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	<b>Jun 24, 2016</b>	
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?		<b>X</b>

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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?		<b>X</b>
A2	Independent Position Control	Is personnel position control independent from the payroll system?		<b>X</b>
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	<b>X</b>	
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?	<b>X</b>	
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?	<b>X</b>	

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:  
San Mateo County Schools Insurance Group

- ( ☐ ) 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 24, 2016

For additional information on this certification, please contact:

Name: Joyce Shen  
Title: Chief Business Official  
Telephone: (650) 548-4203  
E-mail: jshen@hcsd.k12.ca.us

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2015-16 Estimated Actuals	2016-17 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	G	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2015-16 Estimated Actuals	2016-17 Budget
NCMOE	No Child Left Behind Maintenance of Effort	G	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

**Hillsborough City School District  
2016-17 Budget at a Glance**

Description	General Fund 01	Cafeteria Special Revenue Fund 13	Deferred Maintenance Fund 14	Special Reserve Fund 17	Special Reserve Fund 20 (OPEB)	Capital Facilities Fund 25	Special Reserve Capital Outlay Fund 40	Total
<b>Beginning Fund Balances (07/01/16)</b>	<b>3,543,758.11</b>	<b>7,650.99</b>	<b>8,690.49</b>	<b>539,662.29</b>	<b>1,059,441.76</b>	<b>77,961.79</b>	<b>141,357.32</b>	<b>5,378,523</b>
<b><u>Sources of Funds</u></b>								
Revenues	27,199,024.39	3,400.00		4,000.00	4,000.00			27,210,424.39
Transfers In	44,500.00				213,753.00	43,717.70	101,336.96	403,307.66
Other Sources								-
<b>Total Sources of Funds</b>	<b>27,243,524.39</b>	<b>3,400.00</b>	<b>-</b>	<b>4,000.00</b>	<b>217,753.00</b>	<b>43,717.70</b>	<b>101,336.96</b>	<b>27,613,732.05</b>
<b><u>Uses of Funds</u></b>								
Expenditures	27,800,441.84	3,200.00	8,690.49			4,700.00	4,432.40	27,821,464.73
Transfers Out	213,753.00						44,500.00	258,253.00
Other Uses								-
<b>Total Uses of Funds</b>	<b>28,014,194.84</b>	<b>3,200.00</b>	<b>8,690.49</b>	<b>-</b>	<b>-</b>	<b>4,700.00</b>	<b>48,932.40</b>	<b>28,079,717.73</b>
<b>Net Sources (Uses) of Funds</b>	<b>(770,670.45)</b>	<b>200.00</b>	<b>(8,690.49)</b>	<b>4,000.00</b>	<b>217,753.00</b>	<b>39,017.70</b>	<b>52,404.56</b>	<b>(465,985.68)</b>
<b>Ending Fund Balance (06/30/15)</b>	<b>2,773,087.66</b>	<b>7,850.99</b>	<b>-</b>	<b>543,662.29</b>	<b>1,277,194.76</b>	<b>116,979.49</b>	<b>193,761.88</b>	<b>4,912,537.07</b>
<b><u>Components of Ending Fund Balances:</u></b>								
Revolving Cash	5,000.00							5,000.00
Prepaid Expenses								-
Restricted Balance	100,025.00							100,025.00
Sick Banks	62,907.00							62,907.00
Other Committed/Assigned	269,575.00	7,850.99		543,662.29	1,277,194.76	116,979.49	193,761.88	2,409,024.41
Reserve for Planned Deficit Spending								-
6% Reserve for Economic Uncertainty	1,680,851.69							1,680,851.69
Unappropriated Ending Balance	654,728.97							654,728.97
<b>Ending Balance</b>	<b>2,773,087.66</b>	<b>7,850.99</b>	<b>-</b>	<b>543,662.29</b>	<b>1,277,194.76</b>	<b>116,979.49</b>	<b>193,761.88</b>	<b>4,912,537.07</b>

**HILLSBOROUGH CITY SCHOOL DISTRICT**  
**2016-17 Budget General Fund Multi-Year Projection**

	<b>15-16 Estimated Actuals</b>			<b>16-17 Projected Budget</b>			<b>17-18 Projected Budget</b>			<b>18-19 Projected Budget</b>		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b><i>Income</i></b>												
LCFF/Property Taxes	16,942,469	731,500	17,673,969	17,862,057	731,500	18,593,557	18,628,784	731,500	19,360,284	19,314,509	731,500	20,046,009
Federal Revenue	-	294,036	294,036	-	294,036	294,036	-	294,036	294,036	-	294,036	294,036
State Revenue	1,044,129	1,242,854	2,286,983	591,167	1,307,726	1,898,893	244,839	1,307,726	1,552,565	244,839	1,207,726	1,452,565
Local Revenue	4,138,414	2,428,491	6,566,905	3,984,047	2,428,491	6,412,538	3,753,743	2,428,491	6,182,234	3,760,083	2,428,491	6,188,574
Other Sources	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income</b>	<b>22,125,013</b>	<b>4,696,881</b>	<b>26,821,894</b>	<b>22,437,272</b>	<b>4,761,753</b>	<b>27,199,024</b>	<b>22,627,367</b>	<b>4,761,753</b>	<b>27,389,120</b>	<b>23,319,431</b>	<b>4,661,753</b>	<b>27,981,184</b>
<b><i>Expenses</i></b>												
Certificated	10,653,149	3,564,028	14,217,177	9,928,822	3,843,232	13,772,054	10,328,483	3,775,345	14,103,828	10,483,459	3,830,412	14,313,871
Classified	1,735,456	1,225,954	2,961,410	1,732,439	1,226,589	2,959,028	1,751,348	1,242,825	2,994,173	1,764,200	1,232,825	2,997,025
Benefits	2,804,274	2,076,794	4,881,068	2,884,126	2,386,259	5,270,385	3,248,225	2,459,323	5,707,548	3,493,122	2,550,835	6,043,957
Books & Supplies	1,279,725	155,205	1,434,930	1,856,946	180,778	2,037,723	961,881	258,105	1,219,986	960,881	193,105	1,153,986
Services	1,750,417	1,890,230	3,640,647	1,838,043	1,763,426	3,601,469	1,838,043	1,871,302	3,709,345	1,838,043	1,920,599	3,758,642
Capital Outlay	-	19,600	19,600	-	-	-	-	-	-	-	-	-
Other Outgo	61,413	98,370	159,783	61,413	98,370	159,783	61,413	98,370	159,783	61,413	98,370	159,783
Other Uses	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>18,284,434</b>	<b>9,030,182</b>	<b>27,314,616</b>	<b>18,301,788</b>	<b>9,498,654</b>	<b>27,800,442</b>	<b>18,189,392</b>	<b>9,705,270</b>	<b>27,894,663</b>	<b>18,601,117</b>	<b>9,826,146</b>	<b>28,427,263</b>
<b>Income less Expenses</b>	<b>3,840,579</b>	<b>(4,333,301)</b>	<b>(492,721)</b>	<b>4,135,484</b>	<b>(4,736,901)</b>	<b>(601,417)</b>	<b>4,437,975</b>	<b>(4,943,518)</b>	<b>(505,543)</b>	<b>4,718,314</b>	<b>(5,164,393)</b>	<b>(446,079)</b>
<b><i>Interfund Transfers</i></b>												
Transfers In Fund 40	44,500	-	44,500	44,500	-	44,500	44,500	-	44,500	44,500	-	44,500
Transfers In Fund 17	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out Fund 20	(50,000)	-	(50,000)	(213,753)	-	(213,753)	(213,753)	-	(213,753)	(213,753)	-	(213,753)
Encroachment/Contributions	(4,545,040)	4,545,040	-	(4,478,695)	4,478,695	-	(4,698,572)	4,698,572	-	(4,818,738)	4,818,738	-
<b>Total Transfers</b>	<b>(4,550,540)</b>	<b>4,545,040</b>	<b>(5,500)</b>	<b>(4,647,948)</b>	<b>4,478,695</b>	<b>(169,253)</b>	<b>(4,867,825)</b>	<b>4,698,572</b>	<b>(169,253)</b>	<b>(4,987,991)</b>	<b>4,818,738</b>	<b>(169,253)</b>
<b>End Bal GAIN/(LOSS)</b>	<b>(709,961)</b>	<b>211,740</b>	<b>(498,221)</b>	<b>(512,465)</b>	<b>(258,206)</b>	<b>(770,670)</b>	<b>(429,851)</b>	<b>(244,945)</b>	<b>(674,796)</b>	<b>(269,677)</b>	<b>(345,654)</b>	<b>(615,332)</b>
<b><i>Fund Balance</i></b>												
<b>Beginning Balance</b>	<b>3,895,491</b>	<b>146,488</b>	<b>4,041,979</b>	<b>3,185,530</b>	<b>358,228</b>	<b>3,543,758</b>	<b>2,673,065</b>	<b>100,022</b>	<b>2,773,087</b>	<b>2,243,215</b>	<b>(144,923)</b>	<b>2,098,291</b>
Revolving Cash	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Balances	-	358,228	358,228	-	100,025	100,025	-	(144,923)	(144,923)	-	(490,577)	(490,577)
Sick Banks	62,907	-	62,907	62,907	-	62,907	62,907	-	62,907	62,907	-	62,907
Reserve for Planned Deficit Spending	269,575	-	269,575	269,575	-	269,575	269,575	-	269,575	269,575	-	-
6% Reserve for Economic Uncertainty	1,641,877	-	1,641,877	1,680,852	-	1,680,852	1,686,505	-	1,686,505	1,718,461	-	1,718,461
<b>Unappropriated Ending Balance</b>	<b>1,206,171</b>	<b>-</b>	<b>1,206,171</b>	<b>654,732</b>	<b>(3)</b>	<b>654,729</b>	<b>219,228</b>	<b>-</b>	<b>219,228</b>	<b>187,169</b>	<b>-</b>	<b>187,169</b>
<b>Ending Balance</b>	<b>3,185,530</b>	<b>358,228</b>	<b>3,543,758</b>	<b>2,673,065</b>	<b>100,022</b>	<b>2,773,087</b>	<b>2,243,215</b>	<b>(144,923)</b>	<b>2,098,291</b>	<b>1,973,537</b>	<b>(490,577)</b>	<b>1,482,960</b>

## HILLSBOROUGH CITY SCHOOL DISTRICT 2016-17 Budget Multi-Year Projection Assumptions

### **REVENUES**

Growth in secured assessed valuation	2013-14:	6.64%	2016-17:	6.00%
	2014-15:	6.17%	2017-18:	4.50%
	2015-16:	7.96%	2018-19:	4.00%
Minimum State Aid	2013-14 forward:	\$172,044	Minimum State revenue based on 12-13 categorical funding less 8.92% basic aid reduction	
Parcel Tax	2016-17:	\$2,156,544		
Education Protection Account	2012-13 through 2018-19:	\$291,164	\$200/ADA (income tax inc ends 12/2018)	
Mandated Cost	2016-17:	\$42,769	\$28.42/ADA	
One-Time Educator Effectiveness	2015-16:	\$185,589	To be used for 1.5 FTE TOSA in 2016-17	
One-Time Discretionary Funds	2016-17:	\$346,328	\$237 per 2015-16 P2 ADA	
Mental Health	2016-17:	\$33,044	Mental Health	
Hillsborough Schools Foundation	2016-17	\$3.45 million	Projected annual commitment with \$24,000 Fund-A-Need on Innovative Learning Space	
	2017-18	\$3.20 million	Projected annual commitment	
	2018-19	\$3.20 million	Projected annual commitment	
Prop 39 Clean Energy Jobs Act	2016-17 to 2017-18	\$100,000	Per year	
STRS On-Behalf	2015-16	\$864,643	7.12589% of STRS Creditable Earnings in 2013-14 Actuals	
	2016-17 through 2018-19	\$1,115,504	Per Year. 8.578248% of STRS Creditable Earnings in 2014-15 Actuals.	

### **EXPENSES**

Salary and benefits for projection years include step and column costs.

STRS 2016-17 = 12.58%; 2017-18 = 14.43%; 2018-19 = 16.28%/ PERS 2016-17 = 13.888%; 2017-18 = 16.60%; 2018-19 = 18.20%

Modest COLA for selected 4000's and 5000's line items in projection years.

English Language Arts Adoption	2016-17 to 2021-22	\$600,000	New K-8 ELA Curriculum for 6 years, including consumables	
One-Time Educator Effectiveness	2016-17:	\$185,589	1.5 FTE TOSA for 2016-17	
Parcel Tax	2016-17:	\$2,156,544	Teacher Salaries and Benefits	
Routine Restricted Maintenance	2016-17	\$669,470	AB 104 allows lesser of 15-16 3% or 14-15 contribution \$481,286.17	
Routine Restricted Maintenance Multi-Year Plan	2016-2019	\$294,059	2016-17: \$22,784; 2017-18: \$115,660; 2018-19: \$155,614;	
Expenditure of EPA funds	2016-17	\$291,164	Teacher salaries	
2013-14 Prop 39 Clean Energy Jobs Act	2016-17	\$100,000	District wide energy efficiency projects; cost to CPM Consulting	
Interfund transfer to Fund 20 for OPEB	2016-17 through 2018-19	\$213,753	Per year. Per OPEB transfer plan, base number approved by board 02/11/2015	
FTE reductions	2016-17 through 2018-19	\$248,260	Reduction of 2 Certificated FTE	
STRS On-Behalf	2015-16	\$864,643	7.12589% of STRS Creditable Earnings in 2013-14 Actuals	
	2016-17 through 2018-19	\$1,115,504	Per Year. 8.578248% of STRS Creditable Earnings in 2014-15 Actuals.	

**SAN MATEO COUNTY OFFICE OF EDUCATION  
STAFFING ANALYSIS  
Full Time Equivalent (FTE) Positions  
GENERAL FUND**

District Hillsborough City School District

Fiscal Year 2016-17

This form is a part of the Budget and Interim Reports package.

OBJECT	DESCRIPTION	2015-16 Estimated Actuals FTE	2016-17 Adopted Budget FTE	Increase (Decrease) FTE
1100	Teachers FTE	113.40	111.40	(2.00)
1200	Certificated Pupil Support FTE	6.20	6.63	0.43
1300	Cert Supervisors & Administrators FTE	9.50	10.00	0.50
1900	Other Certificated FTE			0.00
	TOTAL CERTIFICATED FTE	129.10	128.03	(1.07)
Total Budget	1000-1999	\$		\$ 0
Negotiations Settled for Current Year? (Y/N)		Y	N	
2100	Instructional Aides/Paraeducators FTE	24.81	26.81	2.00
2200	Classified Support FTE	11.00	13.00	2.00
2300	Class Supervisors & Administrators FTE	1.50	1.00	(0.50)
2400	Clerical & Office FTE	13.14	13.00	(0.14)
2900	Other Classified FTE			0.00
	TOTAL CLASSIFIED FTE	50.45	53.81	3.36
Total Budget	2000-2999	\$	\$	\$ 0
Negotiations Settled for Current Year? (Y/N)		Y	N	

To calculate FTE's, use the following example:

Days worked = 145  
Contract days = 185  
% of each day = 50

Formula:  
 $(145/185) \times 0.5 = 0.39 \text{ FTE}$

Please provide explanation for significant changes in FTEs between Estimated Actuals and Adopted Budget.

Due to declined enrollment, the District projects 1.0 teacher FTE reduction each at North and South schools, total reduction of 2 teacher FTE's. For years, the District has been using 3 Speech Pathologists who are a combination of partial FTE's and timesheets. For 2016-17, the District is converting them into completely FTE based employees, resulting an estimate 0.43 FTE increase. In the middle of 2015-16, the District changed the previous classified HR Manager/Senior Assistant to the Superintendent to 1.0 full-time certificated Manager position, resulting a total of 10 certificated management positions in 2016-17. The District will also hire two Paraeducators who are currently working as non-public, non-district employees. The District assumes both positions to be full-time and will update with actual FTE's when the positions are filled. Likewise, the District has hired two Occupational Therapists for 2016-17. The District's needs for occupational therapy has up to now been served by private agencies/individuals.

Please provide explanation if Staffing Analysis data differ from data in the CECC Position Control System (if using Position Control System to develop district's budget):

Except the reduction of two teacher FTE's, the remaining FTE changes were not available when this budget was finalized. However, the added FTE merely converts time-sheets employees and non-public agency employees to District employees, the financial impact is even or less.

☐ Check here if district did not use CECC Position Control System to develop district's budget:

District: Hillsborough City Elementary School District  
CDS #: 41-68908-000000

**Adopted Budget**  
**2016-17 Budget Attachment**

**Balances in Excess of Minimum Reserve Requirements**

**Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves**

**Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard**

Combined Assigned and Unassigned/unappropriated Fund Balances for economic uncertainties for each fiscal year identified in the budget.				
Form	Fund	2016-17 Budget	Objects 9780/9789/9790	
01	General Fund/County School Service Fund	\$2,335,581.66	Form 01	
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$543,662.29	Form 17	
	Total Assigned and Unassigned Ending Fund Balances	\$2,879,243.95		
	District Standard Reserve Level	3%	Form 01CS Line 10B-4	
	Less District Minimum Reserve for Economic Uncertainties	\$840,426	Form 01CS Line 10B-7	
	Remaining Balance to Substantiate Need	\$2,038,818.10		4,762,413.12
				\$2,038,818.10

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2016-17 Budget	Description of Need
01	General Fund/County School Service Fund	\$1,495,155.8	Board Policy requiring available reserves of 6% of general fund expenditures, i.e. \$1,680,851.69
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$543,662.29	Set aside for economic uncertainties and unexpected expenditures
	Total of Substantiated Needs	\$2,038,818.10	

**Remaining Unsubstantiated Balance                      \$0.00                      Balance should be Zero**

**Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.**

			2015-16 Estimated Actuals			2016-17 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	16,942,469.47	731,499.58	17,673,969.05	17,862,057.26	731,499.58	18,593,556.84	5.2%
2) Federal Revenue		8100-8299	0.00	294,036.39	294,036.39	0.00	294,036.39	294,036.39	0.0%
3) Other State Revenue		8300-8599	1,044,129.40	1,242,853.67	2,286,983.07	591,167.40	1,307,725.76	1,898,893.16	-17.0%
4) Other Local Revenue		8600-8799	4,138,414.40	2,428,491.00	6,566,905.40	3,984,047.00	2,428,491.00	6,412,538.00	-2.4%
5) TOTAL, REVENUES			22,125,013.27	4,696,880.64	26,821,893.91	22,437,271.66	4,761,752.73	27,199,024.39	1.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	11,359,071.52	7,503,311.74	18,862,383.26	11,588,808.25	7,802,256.95	19,391,065.20	2.8%
2) Instruction - Related Services	2000-2999		2,429,806.36	523,774.68	2,953,581.04	2,243,090.72	657,633.92	2,900,724.64	-1.8%
3) Pupil Services	3000-3999		814,867.78	131,296.70	946,164.48	748,891.00	146,457.00	895,348.00	-5.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		208,285.83	8,132.00	216,417.83	199,941.00	10,181.00	210,122.00	-2.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,762,583.42	10,421.00	1,773,004.42	1,809,789.00	12,504.00	1,822,293.00	2.8%
8) Plant Services	8000-8999		1,613,455.89	754,875.71	2,368,331.60	1,614,905.00	771,251.00	2,386,156.00	0.8%
9) Other Outgo	9000-9999		96,363.00	98,370.00	194,733.00	96,363.00	98,370.00	194,733.00	0.0%
10) TOTAL, EXPENDITURES			18,284,433.80	9,030,181.83	27,314,615.63	18,301,787.97	9,498,653.87	27,800,441.84	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,840,579.47	(4,333,301.19)	(492,721.72)	4,135,483.69	(4,736,901.14)	(601,417.45)	22.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	44,500.00	0.00	44,500.00	44,500.00	0.00	44,500.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	50,000.00	0.00	50,000.00	213,753.00	0.00	213,753.00	327.5%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,545,040.34)	4,545,040.34	0.00	(4,478,695.42)	4,478,695.42	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,550,540.34)	4,545,040.34	(5,500.00)	(4,647,948.42)	4,478,695.42	(169,253.00)	2977.3%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals			2016-17 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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(709,960.87)	211,739.15	(498,221.72)	(512,464.73)	(258,205.72)	(770,670.45)	54.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,895,491.26	146,488.57	4,041,979.83	3,185,530.39	358,227.72	3,543,758.11	-12.3%
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)			3,895,491.26	146,488.57	4,041,979.83	3,185,530.39	358,227.72	3,543,758.11	-12.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,895,491.26	146,488.57	4,041,979.83	3,185,530.39	358,227.72	3,543,758.11	-12.3%
2) Ending Balance, June 30 (E + F1e)			3,185,530.39	358,227.72	3,543,758.11	2,673,065.66	100,022.00	2,773,087.66	-21.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	358,227.72	358,227.72	0.00	100,025.00	100,025.00	-72.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	332,482.00	0.00	332,482.00	332,482.00	0.00	332,482.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,641,877.00	0.00	1,641,877.00	1,680,851.69	0.00	1,680,851.69	2.4%
Unassigned/Unappropriated Amount		9790	1,206,171.39	0.00	1,206,171.39	654,731.97	(3.00)	654,728.97	-45.7%

			2015-16 Estimated Actuals			2016-17 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		16,942,469.47	731,499.58	17,673,969.05	17,862,057.26	731,499.58	18,593,556.84	5.2%
2) Federal Revenue	8100-8299		0.00	294,036.39	294,036.39	0.00	294,036.39	294,036.39	0.0%
3) Other State Revenue	8300-8599		1,044,129.40	1,242,853.67	2,286,983.07	591,167.40	1,307,725.76	1,898,893.16	-17.0%
4) Other Local Revenue	8600-8799		4,138,414.40	2,428,491.00	6,566,905.40	3,984,047.00	2,428,491.00	6,412,538.00	-2.4%
5) TOTAL, REVENUES			22,125,013.27	4,696,880.64	26,821,893.91	22,437,271.66	4,761,752.73	27,199,024.39	1.4%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		10,653,148.82	3,564,027.91	14,217,176.73	9,928,821.75	3,843,232.06	13,772,053.81	-3.1%
2) Classified Salaries	2000-2999		1,735,455.63	1,225,953.97	2,961,409.60	1,732,438.68	1,226,589.21	2,959,027.89	-0.1%
3) Employee Benefits	3000-3999		2,804,274.00	2,076,794.44	4,881,068.44	2,884,125.89	2,386,258.66	5,270,384.55	8.0%
4) Books and Supplies	4000-4999		1,279,725.35	155,205.08	1,434,930.43	1,856,945.65	180,777.76	2,037,723.41	42.0%
5) Services and Other Operating Expenditures	5000-5999		1,750,417.00	1,890,230.43	3,640,647.43	1,838,043.00	1,763,426.18	3,601,469.18	-1.1%
6) Capital Outlay	6000-6999		0.00	19,600.00	19,600.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		61,413.00	98,370.00	159,783.00	61,413.00	98,370.00	159,783.00	0.0%
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			18,284,433.80	9,030,181.83	27,314,615.63	18,301,787.97	9,498,653.87	27,800,441.84	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,840,579.47	(4,333,301.19)	(492,721.72)	4,135,483.69	(4,736,901.14)	(601,417.45)	22.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		44,500.00	0.00	44,500.00	44,500.00	0.00	44,500.00	0.0%
b) Transfers Out	7600-7629		50,000.00	0.00	50,000.00	213,753.00	0.00	213,753.00	327.5%
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		(4,545,040.34)	4,545,040.34	0.00	(4,478,695.42)	4,478,695.42	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,550,540.34)	4,545,040.34	(5,500.00)	(4,647,948.42)	4,478,695.42	(169,253.00)	2977.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(709,960.87)	211,739.15	(498,221.72)	(512,464.73)	(258,205.72)	(770,670.45)	54.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,895,491.26	146,488.57	4,041,979.83	3,185,530.39	358,227.72	3,543,758.11	-12.3%
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)			3,895,491.26	146,488.57	4,041,979.83	3,185,530.39	358,227.72	3,543,758.11	-12.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,895,491.26	146,488.57	4,041,979.83	3,185,530.39	358,227.72	3,543,758.11	-12.3%
2) Ending Balance, June 30 (E + F1e)			3,185,530.39	358,227.72	3,543,758.11	2,673,065.66	100,022.00	2,773,087.66	-21.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	358,227.72	358,227.72	0.00	100,025.00	100,025.00	-72.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	332,482.00	0.00	332,482.00	332,482.00	0.00	332,482.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,641,877.00	0.00	1,641,877.00	1,680,851.69	0.00	1,680,851.69	2.4%
Unassigned/Unappropriated Amount		9790	1,206,171.39	0.00	1,206,171.39	654,731.97	(3.00)	654,728.97	-45.7%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 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)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
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			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

			2015-16 Estimated Actuals			2016-17 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	172,044.00	0.00	172,044.00	172,044.00	0.00	172,044.00	0.0%
Education Protection Account State Aid - Current Year		8012	300,976.00	0.00	300,976.00	291,164.00	0.00	291,164.00	-3.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	82,490.00	0.00	82,490.00	82,490.00	0.00	82,490.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	15,553,866.47	0.00	15,553,866.47	16,483,266.26	0.00	16,483,266.26	6.0%
Unsecured Roll Taxes		8042	842,528.00	0.00	842,528.00	842,528.00	0.00	842,528.00	0.0%
Prior Years' Taxes		8043	(9,435.00)	0.00	(9,435.00)	(9,435.00)	0.00	(9,435.00)	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		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) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			16,942,469.47	0.00	16,942,469.47	17,862,057.26	0.00	17,862,057.26	5.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	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	731,499.58	731,499.58	0.00	731,499.58	731,499.58	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 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)	
TOTAL, LCFF SOURCES			16,942,469.47	731,499.58	17,673,969.05	17,862,057.26	731,499.58	18,593,556.84	5.2%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	247,541.77	247,541.77	0.00	247,541.77	247,541.77	0.0%
Special Education Discretionary Grants		8182	0.00	22,911.62	22,911.62	0.00	22,911.62	22,911.62	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	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 Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		0.00	0.00		0.00	0.00	0.0%
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		23,583.00	23,583.00		23,583.00	23,583.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title 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 (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	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%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	294,036.39	294,036.39	0.00	294,036.39	294,036.39	0.0%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	839,259.00	0.00	839,259.00	42,769.00	0.00	42,769.00	-94.9%
Lottery - Unrestricted and Instructional Materials		8560	202,070.40	59,177.76	261,248.16	202,070.40	59,177.76	261,248.16	0.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		374.91	374.91		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		100,025.00	100,025.00		100,000.00	100,000.00	0.0%

			2015-16 Estimated Actuals			2016-17 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)	
Description	Resource Codes	Object Codes							
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,800.00	1,083,276.00	1,086,076.00	346,328.00	1,148,548.00	1,494,876.00	37.6%
<b>TOTAL, OTHER STATE REVENUE</b>			1,044,129.40	1,242,853.67	2,286,983.07	591,167.40	1,307,725.76	1,898,893.16	-17.0%

			2015-16 Estimated Actuals			2016-17 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	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		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	2,156,544.00	2,156,544.00	0.00	2,156,544.00	2,156,544.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	89,080.90	0.00	89,080.90	55,000.00	0.00	55,000.00	-38.3%
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	271,947.00	271,947.00	0.00	271,947.00	271,947.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	337,497.00	0.00	337,497.00	351,317.00	0.00	351,317.00	4.1%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description Resource Codes Object Codes			2015-16 Estimated Actuals			2016-17 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		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,711,836.50	0.00	3,711,836.50	3,577,730.00	0.00	3,577,730.00	-3.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,138,414.40	2,428,491.00	6,566,905.40	3,984,047.00	2,428,491.00	6,412,538.00	-2.4%
TOTAL, REVENUES			22,125,013.27	4,696,880.64	26,821,893.91	22,437,271.66	4,761,752.73	27,199,024.39	1.4%

			2015-16 Estimated Actuals			2016-17 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	8,521,813.13	3,403,403.64	11,925,216.77	7,913,184.75	3,682,402.06	11,595,586.81	-2.8%
Certificated Pupil Support Salaries		1200	621,078.62	5,818.70	626,897.32	547,760.00	7,784.00	555,544.00	-11.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,510,257.07	154,805.57	1,665,062.64	1,467,877.00	153,046.00	1,620,923.00	-2.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,653,148.82	3,564,027.91	14,217,176.73	9,928,821.75	3,843,232.06	13,772,053.81	-3.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	155,321.07	841,672.45	996,993.52	165,188.00	850,125.21	1,015,313.21	1.8%
Classified Support Salaries		2200	544,799.09	260,338.02	805,137.11	562,231.00	277,088.00	839,319.00	4.2%
Classified Supervisors' and Administrators' Salaries		2300	126,092.05	31,713.10	157,805.15	130,239.00	32,560.00	162,799.00	3.2%
Clerical, Technical and Office Salaries		2400	909,243.42	92,230.40	1,001,473.82	874,780.68	66,816.00	941,596.68	-6.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,735,455.63	1,225,953.97	2,961,409.60	1,732,438.68	1,226,589.21	2,959,027.89	-0.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,128,942.17	1,300,929.10	2,429,871.27	1,216,667.89	1,583,017.24	2,799,685.13	15.2%
PERS		3201-3202	236,184.23	161,942.00	398,126.23	324,292.00	205,194.00	529,486.00	33.0%
OASDI/Medicare/Alternative		3301-3302	312,838.30	155,937.00	468,775.30	280,266.00	150,800.32	431,066.32	-8.0%
Health and Welfare Benefits		3401-3402	732,141.05	335,587.00	1,067,728.05	677,880.00	318,651.00	996,531.00	-6.7%
Unemployment Insurance		3501-3502	6,405.97	3,635.00	10,040.97	5,927.00	2,559.56	8,486.56	-15.5%
Workers' Compensation		3601-3602	195,047.05	77,847.08	272,894.13	181,406.00	79,138.54	260,544.54	-4.5%
OPEB, Allocated		3701-3702	146,720.00	19,000.00	165,720.00	146,720.00	19,000.00	165,720.00	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	45,995.23	21,917.26	67,912.49	50,967.00	27,898.00	78,865.00	16.1%
TOTAL, EMPLOYEE BENEFITS			2,804,274.00	2,076,794.44	4,881,068.44	2,884,125.89	2,386,258.66	5,270,384.55	8.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	336,650.81	21,812.96	358,463.77	1,025,602.00	21,812.96	1,047,414.96	192.2%
Books and Other Reference Materials		4200	66,503.00	54,692.12	121,195.12	59,609.00	37,364.80	96,973.80	-20.0%
Materials and Supplies		4300	630,184.54	62,700.00	692,884.54	531,757.65	60,600.00	592,357.65	-14.5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 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	246,387.00	16,000.00	262,387.00	239,977.00	61,000.00	300,977.00	14.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,279,725.35	155,205.08	1,434,930.43	1,856,945.65	180,777.76	2,037,723.41	42.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	637,406.00	637,406.00	0.00	637,406.00	637,406.00	0.0%
Travel and Conferences		5200	30,821.00	20,664.92	51,485.92	55,874.00	24,164.92	80,038.92	55.5%
Dues and Memberships		5300	19,000.00	1,500.00	20,500.00	18,650.00	1,500.00	20,150.00	-1.7%
Insurance		5400 - 5450	95,000.00	0.00	95,000.00	118,750.00	0.00	118,750.00	25.0%
Operations and Housekeeping Services		5500	475,400.00	0.00	475,400.00	475,400.00	0.00	475,400.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	69,924.00	44,780.00	114,704.00	67,853.00	26,800.00	94,653.00	-17.5%
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	881,157.00	1,184,971.51	2,066,128.51	922,426.00	1,073,445.26	1,995,871.26	-3.4%
Communications		5900	179,115.00	908.00	180,023.00	179,090.00	110.00	179,200.00	-0.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,750,417.00	1,890,230.43	3,640,647.43	1,838,043.00	1,763,426.18	3,601,469.18	-1.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 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)	
<b>CAPITAL OUTLAY</b>									
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	19,600.00	19,600.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	19,600.00	19,600.00	0.00	0.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	98,370.00	98,370.00	0.00	98,370.00	98,370.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
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		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 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)	
Debt Service									
Debt Service - Interest		7438	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Other Debt Service - Principal		7439	58,913.00	0.00	58,913.00	58,913.00	0.00	58,913.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			61,413.00	98,370.00	159,783.00	61,413.00	98,370.00	159,783.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
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			18,284,433.80	9,030,181.83	27,314,615.63	18,301,787.97	9,498,653.87	27,800,441.84	1.8%

			2015-16 Estimated Actuals			2016-17 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	44,500.00	0.00	44,500.00	44,500.00	0.00	44,500.00	0.0%
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 In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			44,500.00	0.00	44,500.00	44,500.00	0.00	44,500.00	0.0%
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	50,000.00	0.00	50,000.00	213,753.00	0.00	213,753.00	327.5%
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			50,000.00	0.00	50,000.00	213,753.00	0.00	213,753.00	327.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 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)	
<b>USES</b>									
Transfers 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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(4,545,040.34)	4,545,040.34	0.00	(4,478,695.42)	4,478,695.42	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,545,040.34)	4,545,040.34	0.00	(4,478,695.42)	4,478,695.42	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(4,550,540.34)	4,545,040.34	(5,500.00)	(4,647,948.42)	4,478,695.42	(169,253.00)	2977.3%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Estimated Actuals</b>	<b>2016-17 Budget</b>
6230	California Clean Energy Jobs Act	100,025.00	100,025.00
6264	Educator Effectiveness	185,589.00	0.00
9010	Other Restricted Local	72,613.72	0.00
Total, Restricted Balance		358,227.72	100,025.00

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	3,400.00	3,400.00	0.0%
5) TOTAL, REVENUES			3,400.00	3,400.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		3,200.00	3,200.00	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			3,200.00	3,200.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			200.00	200.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			200.00	200.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,450.99	7,650.99	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,450.99	7,650.99	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,450.99	7,650.99	2.7%
2) Ending Balance, June 30 (E + F1e)			7,650.99	7,850.99	2.6%
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	7,650.99	7,850.99	2.6%
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%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	3,400.00	3,400.00	0.0%
5) TOTAL, REVENUES			3,400.00	3,400.00	0.0%
<b>B. EXPENDITURES</b>					
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	2,000.00	2,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,200.00	1,200.00	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			3,200.00	3,200.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			200.00	200.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			200.00	200.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,450.99	7,650.99	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,450.99	7,650.99	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,450.99	7,650.99	2.7%
2) Ending Balance, June 30 (E + F1e)			7,650.99	7,850.99	2.6%
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	7,650.99	7,850.99	2.6%
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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	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%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	3,400.00	3,400.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,400.00	3,400.00	0.0%
TOTAL, REVENUES			3,400.00	3,400.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,000.00	2,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,000.00	2,000.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	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	1,200.00	1,200.00	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			1,200.00	1,200.00	0.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,200.00	3,200.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	600.00	0.00	-100.0%
5) TOTAL, REVENUES			600.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		81,235.83	8,690.46	-89.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			81,235.83	8,690.46	-89.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(80,635.83)	(8,690.46)	-89.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(80,635.83)	(8,690.46)	-89.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,326.29	8,690.46	-90.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,326.29	8,690.46	-90.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,326.29	8,690.46	-90.3%
2) Ending Balance, June 30 (E + F1e)			8,690.46	0.00	-100.0%
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	8,690.46	0.00	-100.0%
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%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	600.00	0.00	-100.0%
5) TOTAL, REVENUES			600.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	1,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	80,235.83	8,690.46	-89.2%
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			81,235.83	8,690.46	-89.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(80,635.83)	(8,690.46)	-89.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(80,635.83)	(8,690.46)	-89.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,326.29	8,690.46	-90.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,326.29	8,690.46	-90.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,326.29	8,690.46	-90.3%
2) Ending Balance, June 30 (E + F1e)			8,690.46	0.00	-100.0%
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	8,690.46	0.00	-100.0%
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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	600.00	0.00	-100.0%
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			600.00	0.00	-100.0%
TOTAL, REVENUES			600.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	13,472.76	8,690.46	-35.5%
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	66,763.07	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			80,235.83	8,690.46	-89.2%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			81,235.83	8,690.46	-89.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	4,000.00	0.0%
5) TOTAL, REVENUES			4,000.00	4,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			4,000.00	4,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,000.00	4,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	535,662.29	539,662.29	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			535,662.29	539,662.29	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			535,662.29	539,662.29	0.7%
2) Ending Balance, June 30 (E + F1e)			539,662.29	543,662.29	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	539,662.29	543,662.29	0.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	4,000.00	0.0%
5) TOTAL, REVENUES			4,000.00	4,000.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,000.00	4,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,000.00	4,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	535,662.29	539,662.29	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			535,662.29	539,662.29	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			535,662.29	539,662.29	0.7%
2) Ending Balance, June 30 (E + F1e)			539,662.29	543,662.29	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	539,662.29	543,662.29	0.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

			2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
Description	Resource Codes	Object Codes			
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
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%
TOTAL, OTHER LOCAL REVENUE			4,000.00	4,000.00	0.0%
TOTAL, REVENUES			4,000.00	4,000.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	5,843.71	4,000.00	-31.6%
5) TOTAL, REVENUES			5,843.71	4,000.00	-31.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			5,843.71	4,000.00	-31.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,000.00	213,753.00	327.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,000.00	213,753.00	327.5%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			55,843.71	217,753.00	289.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,003,598.05	1,059,441.76	5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,003,598.05	1,059,441.76	5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,003,598.05	1,059,441.76	5.6%
2) Ending Balance, June 30 (E + F1e)			1,059,441.76	1,277,194.76	20.6%
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	1,059,441.76	1,277,194.76	20.6%
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%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	5,843.71	4,000.00	-31.6%
5) TOTAL, REVENUES			5,843.71	4,000.00	-31.6%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,843.71	4,000.00	-31.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,000.00	213,753.00	327.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,000.00	213,753.00	327.5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			55,843.71	217,753.00	289.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,003,598.05	1,059,441.76	5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,003,598.05	1,059,441.76	5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,003,598.05	1,059,441.76	5.6%
2) Ending Balance, June 30 (E + F1e)			1,059,441.76	1,277,194.76	20.6%
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	1,059,441.76	1,277,194.76	20.6%
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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	5,843.71	4,000.00	-31.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,843.71	4,000.00	-31.6%
TOTAL, REVENUES			5,843.71	4,000.00	-31.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	50,000.00	213,753.00	327.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	213,753.00	327.5%
<b>INTERFUND TRANSFERS OUT</b>					
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		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			50,000.00	213,753.00	327.5%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	47,827.10	43,717.70	-8.6%
5) TOTAL, REVENUES			47,827.10	43,717.70	-8.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		4,700.00	4,700.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,700.00	4,700.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			43,127.10	39,017.70	-9.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			43,127.10	39,017.70	-9.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,834.69	77,961.79	123.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,834.69	77,961.79	123.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,834.69	77,961.79	123.8%
2) Ending Balance, June 30 (E + F1e)			77,961.79	116,979.49	50.0%
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	77,961.79	116,979.49	50.0%
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	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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	47,827.10	43,717.70	-8.6%
5) TOTAL, REVENUES			47,827.10	43,717.70	-8.6%
<b>B. EXPENDITURES</b>					
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	4,700.00	4,700.00	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			4,700.00	4,700.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			43,127.10	39,017.70	-9.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			43,127.10	39,017.70	-9.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,834.69	77,961.79	123.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,834.69	77,961.79	123.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,834.69	77,961.79	123.8%
2) Ending Balance, June 30 (E + F1e)			77,961.79	116,979.49	50.0%
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	77,961.79	116,979.49	50.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	200.00	200.00	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	47,627.10	43,517.70	-8.6%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			47,827.10	43,717.70	-8.6%
<b>TOTAL, REVENUES</b>			47,827.10	43,717.70	-8.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	4,700.00	4,700.00	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			4,700.00	4,700.00	0.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
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			4,700.00	4,700.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	101,336.96	101,336.96	0.0%
5) TOTAL, REVENUES			101,336.96	101,336.96	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		112,120.80	4,432.40	-96.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			112,120.80	4,432.40	-96.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(10,783.84)	96,904.56	-998.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	44,500.00	44,500.00	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			(44,500.00)	(44,500.00)	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(55,283.84)	52,404.56	-194.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	196,641.16	141,357.32	-28.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			196,641.16	141,357.32	-28.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			196,641.16	141,357.32	-28.1%
2) Ending Balance, June 30 (E + F1e)			141,357.32	193,761.88	37.1%
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	141,357.32	193,761.88	37.1%
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%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	101,336.96	101,336.96	0.0%
5) TOTAL, REVENUES			101,336.96	101,336.96	0.0%
<b>B. EXPENDITURES</b>					
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	4,432.40	4,432.40	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	107,688.40	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			112,120.80	4,432.40	-96.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(10,783.84)	96,904.56	-998.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	44,500.00	44,500.00	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			(44,500.00)	(44,500.00)	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(55,283.84)	52,404.56	-194.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	196,641.16	141,357.32	-28.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			196,641.16	141,357.32	-28.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			196,641.16	141,357.32	-28.1%
2) Ending Balance, June 30 (E + F1e)			141,357.32	193,761.88	37.1%
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	141,357.32	193,761.88	37.1%
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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	100,000.00	100,000.00	0.0%
Interest		8660	1,336.96	1,336.96	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			101,336.96	101,336.96	0.0%
TOTAL, REVENUES			101,336.96	101,336.96	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,432.40	4,432.40	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,432.40	4,432.40	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	107,688.40	0.00	-100.0%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			107,688.40	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			112,120.80	4,432.40	-96.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	44,500.00	44,500.00	0.0%
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			44,500.00	44,500.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(44,500.00)	(44,500.00)	0.0%

Description	2015-16 Estimated Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,461.30	1,461.30	1,461.30	1,461.30	1,461.30	1,461.30
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	1,461.30	1,461.30	1,461.30	1,461.30	1,461.30	1,461.30
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	1,461.30	1,461.30	1,461.30	1,461.30	1,461.30	1,461.30
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					44,500.00	213,753.00		
Fund Reconciliation								
09 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 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
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						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					213,753.00	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 BUILDING 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 PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	44,500.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 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						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
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								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	258,253.00	258,253.00		

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			3,372,501.74	2,915,020.02	1,598,418.48	(859,564.02)	(1,359,525.75)	(486,172.12)	6,129,334.67	5,644,118.47
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		25,807.00	25,807.00	101,051.00	25,807.00		75,244.00	10,323.00	11,699.00
Property Taxes	8020-8079					802,337.86	784,779.29	7,105,472.23	999,229.61	
Miscellaneous Funds	8080-8099					16,566.58		334,558.24		
Federal Revenue	8100-8299				30,565.56	2,835.18	11,621.00	4,997.76	4,517.00	16,636.38
Other State Revenue	8300-8599					6,865.15	42,769.00	173,164.00	242,230.39	99,650.09
Other Local Revenue	8600-8799		51,418.90	2,463.78	18,026.16	1,030,988.17	81,730.83	1,129,643.65	1,625,657.78	19,449.94
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979						2,465,000.00		(2,465,000.00)	
TOTAL RECEIPTS			77,225.90	28,270.78	149,642.72	1,885,399.94	3,385,900.12	8,823,079.88	416,957.78	147,435.41
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		166,374.47	123,988.95	1,352,519.40	1,352,519.40	1,350,624.06	1,342,393.47	1,340,687.01	1,348,264.92
Classified Salaries	2000-2999		135,092.94	149,107.49	307,367.92	256,222.46	315,781.59	265,193.62	248,964.34	249,941.69
Employee Benefits	3000-3999		105,643.73	91,834.42	390,786.00	372,169.83	368,058.69	407,590.69	378,021.26	374,761.52
Books and Supplies	4000-4999		14,781.58	634,909.41	216,546.67	244,896.74	141,609.73	32,098.11	74,226.01	146,496.60
Services	5000-5999		250,184.14	183,348.95	305,387.15	269,441.11	292,826.60	283,741.58	304,763.44	306,901.56
Capital Outlay	6000-6599									
Other Outgo	7000-7499			9,264.00	9,264.00	32,108.00	9,264.00	11,264.00	11,264.00	11,264.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			672,076.86	1,192,453.22	2,581,871.14	2,527,357.54	2,478,164.67	2,342,281.47	2,357,926.06	2,437,630.29
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		(3,218,894.56)		(1.42)	(5,712.27)		(1.63)	2,839,741.22	
Accounts Receivable	9200-9299		469,357.01	8,353.52	6,507.06	124,954.62				
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330				(2,996.00)				29,264.55	(4,239.25)
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	(2,749,537.55)	8,353.52	3,509.64	119,242.35	0.00	(1.63)	(4,239.25)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		298,093.21	160,772.62	29,263.72	(22,753.52)	34,381.82	(134,710.01)	182,503.87	22,306.01
Due To Other Funds	9610									
Current Loans	9640		(3,185,000.00)						1,230,000.00	
Unearned Revenues	9650								749.82	(374.91)
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	(2,886,906.79)	160,772.62	29,263.72	(22,753.52)	34,381.82	(134,710.01)	21,931.10
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS			0.00	137,369.24	(152,419.10)	(25,754.08)	141,995.87	(34,381.82)	134,708.38	(26,170.35)
E. NET INCREASE/DECREASE (B - C + D)			(457,481.72)	(1,316,601.54)	(2,457,982.50)	(499,961.73)	873,353.63	6,615,506.79	(485,216.20)	(2,316,365.23)
F. ENDING CASH (A + E)			2,915,020.02	1,598,418.48	(859,564.02)	(1,359,525.75)	(486,172.12)	6,129,334.67	5,644,118.47	3,327,753.24
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE									
A. BEGINNING CASH		3,327,753.24	2,011,410.43	4,057,512.51	3,870,312.11				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	86,281.00	11,699.00		60,000.00	29,490.00		463,208.00	463,208.00
Property Taxes	8020-8079	820,960.41	4,509,400.61	2,000,000.00	376,669.25			17,398,849.26	17,398,849.26
Miscellaneous Funds	8080-8099		329,174.81		11,500.00	39,699.95		731,499.58	731,499.58
Federal Revenue	8100-8299				120,960.00	101,903.51		294,036.39	294,036.39
Other State Revenue	8300-8599	63,966.00	154,744.53				1,115,504.00	1,898,893.16	1,898,893.16
Other Local Revenue	8600-8799	115,224.05	594,909.50	3,936.93	1,739,088.31			6,412,538.00	6,412,538.00
Interfund Transfers In	8910-8929				44,500.00			44,500.00	44,500.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,086,431.46	5,599,928.45	2,003,936.93	2,352,717.56	171,093.46	1,115,504.00	27,243,524.39	27,243,524.39
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,348,624.46	1,347,435.56	1,348,997.65	1,349,624.46			13,772,053.81	13,772,053.81
Classified Salaries	2000-2999	257,428.34	255,754.94	259,086.26	259,086.30			2,959,027.89	2,959,027.89
Employee Benefits	3000-3999	369,755.69	375,258.38	460,500.18	460,500.16		1,115,504.00	5,270,384.55	5,270,384.55
Books and Supplies	4000-4999	110,819.93	87,949.93	84,023.39	84,023.39	165,341.92		2,037,723.41	2,037,723.41
Services	5000-5999	270,883.39	310,550.05	310,891.19	320,550.05	191,999.97		3,601,469.18	3,601,469.18
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499	32,108.00	11,264.00	11,264.00	11,455.00			159,783.00	159,783.00
Interfund Transfers Out	7600-7629				213,753.00			213,753.00	213,753.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		2,389,619.81	2,388,212.86	2,474,762.67	2,698,992.36	357,341.89	1,115,504.00	28,014,194.84	28,014,194.84
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199		(1,172,711.87)					(1,557,580.53)	
Accounts Receivable	9200-9299							609,172.21	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							22,029.30	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		0.00	(1,172,711.87)	0.00	0.00	0.00	0.00	(926,379.02)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	13,154.46	(7,098.36)	(283,625.34)				292,288.48	
Due To Other Funds	9610							0.00	
Current Loans	9640							(1,955,000.00)	
Unearned Revenues	9650							374.91	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		13,154.46	(7,098.36)	(283,625.34)	0.00	0.00	0.00	(1,662,336.61)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(13,154.46)	(1,165,613.51)	283,625.34	0.00	0.00	0.00	735,957.59	
E. NET INCREASE/DECREASE (B - C + D)		(1,316,342.81)	2,046,102.08	(187,200.40)	(346,274.80)	(186,248.43)	0.00	(34,712.86)	(770,670.45)
F. ENDING CASH (A + E)		2,011,410.43	4,057,512.51	3,870,312.11	3,524,037.31				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,337,788.88	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			3,524,037.31	5,601,859.94	4,739,295.22	2,398,306.59	1,982,463.89	474,593.48	7,637,852.40	5,453,194.77
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		25,807.00	25,807.00	101,051.00	25,807.00		75,244.00	10,323.00	11,699.00
Property Taxes	8020-8079					802,337.86	784,779.29	7,711,047.94	999,229.61	
Miscellaneous Funds	8080-8099					16,566.58		334,558.24		
Federal Revenue	8100-8299				30,565.56	2,835.18	11,621.00	4,997.76	4,517.00	16,636.38
Other State Revenue	8300-8599					6,865.15	42,769.00	73,164.00	42,230.39	99,650.09
Other Local Revenue	8600-8799		51,418.90	2,463.78	18,026.16	1,030,988.17	81,730.83	1,129,643.65	1,625,657.78	19,449.94
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979						2,465,000.00		(2,465,000.00)	
TOTAL RECEIPTS			77,225.90	28,270.78	149,642.72	1,885,399.94	3,385,900.12	9,328,655.59	216,957.78	147,435.41
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		194,022.32	151,636.80	1,380,167.25	1,380,167.25	1,378,271.91	1,370,041.32	1,368,334.86	1,375,912.77
Classified Salaries	2000-2999		142,605.02	156,619.57	314,880.00	263,734.54	268,293.67	272,705.70	256,476.42	257,453.77
Employee Benefits	3000-3999		142,074.01	128,264.70	427,216.28	408,600.11	404,488.97	444,020.97	414,451.54	411,191.80
Books and Supplies	4000-4999		14,781.58	140,000.00	126,546.67	104,896.74	101,609.00	22,098.11	64,226.01	96,496.06
Services	5000-5999		240,184.14	173,348.95	295,387.15	259,444.14	282,826.60	273,741.58	294,763.44	296,901.56
Capital Outlay	6000-6599									
Other Outgo	7000-7499			9,264.00	9,264.00	32,108.00	9,264.00	11,264.00	11,264.00	11,264.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			733,667.07	759,134.02	2,553,461.35	2,448,950.78	2,444,754.15	2,393,871.68	2,409,516.27	2,449,219.96
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		2,465,000.00				(2,465,000.00)		2,465,000.00	
Accounts Receivable	9200-9299	171,093.46	469,357.01	8,353.52	62,830.00	124,954.62	50,365.00	93,765.00	31,890.00	
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330								29,264.55	(4,239.25)
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		171,093.46	2,934,357.01	8,353.52	62,830.00	124,954.62	(2,414,635.00)	93,765.00	2,526,154.55	(4,239.25)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	357,341.89	200,093.21	140,055.00		(22,753.52)	34,381.38	(134,710.01)	52,503.87	22,306.01
Due To Other Funds	9610									
Current Loans	9640								2,465,000.00	
Unearned Revenues	9650								749.82	(374.91)
Deferred Inflows of Resources	9690									
SUBTOTAL		357,341.89	200,093.21	140,055.00	0.00	(22,753.52)	34,381.38	(134,710.01)	2,518,253.69	21,931.10
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(186,248.43)	2,734,263.80	(131,701.48)	62,830.00	147,708.14	(2,449,016.38)	228,475.01	7,900.86	(26,170.35)
E. NET INCREASE/DECREASE (B - C + D)			2,077,822.63	(862,564.72)	(2,340,988.63)	(415,842.70)	(1,507,870.41)	7,163,258.92	(2,184,657.63)	(2,327,954.90)
F. ENDING CASH (A + E)			5,601,859.94	4,739,295.22	2,398,306.59	1,982,463.89	474,593.48	7,637,852.40	5,453,194.77	3,125,239.87
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		3,125,239.87	1,790,461.31	5,502,786.04	4,990,864.60				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	86,281.00	11,699.00	29,490.00	60,000.00			463,208.00	463,208.00
Property Taxes	8020-8079	820,960.41	5,114,976.32	1,555,575.71	376,669.25			18,165,576.39	18,165,576.39
Miscellaneous Funds	8080-8099		329,174.81	39,699.95	11,500.00			731,499.58	731,499.58
Federal Revenue	8100-8299			101,903.51	120,960.00			294,036.39	294,036.39
Other State Revenue	8300-8599	63,966.00	108,416.53				1,115,504.00	1,552,565.16	1,552,565.16
Other Local Revenue	8600-8799	115,224.05	594,909.50	3,936.93	1,508,784.31			6,182,234.00	6,182,234.00
Interfund Transfers In	8910-8929				44,500.00			44,500.00	44,500.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,086,431.46	6,159,176.16	1,730,606.10	2,122,413.56	0.00	1,115,504.00	27,433,619.52	27,433,619.52
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,376,272.31	1,375,083.41	1,376,645.50	1,377,272.30			14,103,828.00	14,103,828.00
Classified Salaries	2000-2999	264,940.42	263,267.02	266,598.34	266,598.42			2,994,172.89	2,994,172.89
Employee Benefits	3000-3999	406,185.97	411,688.66	496,930.46	496,930.42		1,115,504.00	5,707,547.89	5,707,547.89
Books and Supplies	4000-4999	80,819.93	77,949.93	74,023.39	74,023.39	242,514.92		1,219,985.73	1,219,985.73
Services	5000-5999	260,883.39	300,500.05	300,891.19	310,550.05	419,922.94		3,709,345.18	3,709,345.18
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499	32,108.00	11,264.00	11,264.00	11,455.00			159,783.00	159,783.00
Interfund Transfers Out	7600-7629				213,753.00			213,753.00	213,753.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		2,421,210.02	2,439,753.07	2,526,352.88	2,750,582.58	662,437.86	1,115,504.00	28,108,415.69	28,108,415.69
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199				(2,465,000.00)			0.00	
Accounts Receivable	9200-9299							841,515.15	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							25,025.30	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	(2,465,000.00)	0.00	0.00	866,540.45	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599		7,098.36	(283,825.34)				15,148.96	
Due To Other Funds	9610							0.00	
Current Loans	9640							2,465,000.00	
Unearned Revenues	9650							374.91	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	7,098.36	(283,825.34)	0.00	0.00	0.00	2,480,523.87	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	(7,098.36)	283,825.34	(2,465,000.00)	0.00	0.00	(1,613,983.42)	
E. NET INCREASE/DECREASE (B - C + D)		(1,334,778.56)	3,712,324.73	(511,921.44)	(3,093,169.02)	(662,437.86)	0.00	(2,288,779.59)	(674,796.17)
F. ENDING CASH (A + E)		1,790,461.31	5,502,786.04	4,990,864.60	1,897,695.58				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,235,257.72	

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	18,593,556.84	4.12%	19,360,283.97	3.54%	20,046,008.87
2. Federal Revenues	8100-8299	294,036.39	0.00%	294,036.39	0.00%	294,036.39
3. Other State Revenues	8300-8599	1,898,893.16	-18.24%	1,552,565.16	-6.44%	1,452,565.16
4. Other Local Revenues	8600-8799	6,412,538.00	-3.59%	6,182,234.00	0.10%	6,188,574.00
5. Other Financing Sources						
a. Transfers In	8900-8929	44,500.00	0.00%	44,500.00	0.00%	44,500.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		27,243,524.39	0.70%	27,433,619.52	2.16%	28,025,684.42
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries				13,772,053.81		14,103,828.00
a. Base Salaries				399,661.25		210,043.00
b. Step & Column Adjustment				(67,887.06)		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,772,053.81	2.41%	14,103,828.00	1.49%	14,313,871.00
2. Classified Salaries				2,959,027.89		2,994,172.89
a. Base Salaries				35,145.00		12,852.00
b. Step & Column Adjustment				0.00		(10,000.00)
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,959,027.89	1.19%	2,994,172.89	0.10%	2,997,024.89
3. Employee Benefits	3000-3999	5,270,384.55	8.29%	5,707,547.89	5.89%	6,043,956.89
4. Books and Supplies	4000-4999	2,037,723.41	-40.13%	1,219,985.73	-5.41%	1,153,985.65
5. Services and Other Operating Expenditures	5000-5999	3,601,469.18	3.00%	3,709,345.18	1.33%	3,758,641.52
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	159,783.00	0.00%	159,783.00	0.00%	159,783.00
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	213,753.00	0.00%	213,753.00	0.00%	213,753.00
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)		28,014,194.84	0.34%	28,108,415.69	1.89%	28,641,015.95
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(770,670.45)		(674,796.17)		(615,331.53)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,543,758.11		2,773,087.66		2,098,291.49
2. Ending Fund Balance (Sum lines C and D1)		2,773,087.66		2,098,291.49		1,482,959.96
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	100,025.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	332,482.00		332,482.00		144,312.81
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,680,851.69		1,686,504.94		1,718,460.96
2. Unassigned/Unappropriated	9790	654,728.97		74,304.55		(384,813.81)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,773,087.66		2,098,291.49		1,482,959.96

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,680,851.69		1,686,504.94		1,718,460.96
c. Unassigned/Unappropriated	9790	654,731.97		219,227.87		105,763.67
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(3.00)		(144,923.32)		(490,577.48)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	543,662.29		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,879,242.95		1,760,809.49		1,333,647.15
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.28%		6.26%		4.66%
<b>F. RECOMMENDED RESERVES</b>						
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?	No					
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, Line A4; enter projections)		1,461.30		1,461.30		1,461.30
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		28,014,194.84		28,108,415.69		28,641,015.95
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)		28,014,194.84		28,108,415.69		28,641,015.95
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)		840,425.85		843,252.47		859,230.48
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)		840,425.85		843,252.47		859,230.48
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	731,499.58	0.00%	731,499.58	0.00%	731,500.00
2. Federal Revenues	8100-8299	294,036.39	0.00%	294,036.39	0.00%	294,036.39
3. Other State Revenues	8300-8599	1,307,725.76	0.00%	1,307,725.76	-7.65%	1,207,725.76
4. Other Local Revenues	8600-8799	2,428,491.00	0.00%	2,428,491.00	0.00%	2,428,491.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	4,478,695.42	4.91%	4,698,572.42	2.56%	4,818,738.42
6. Total (Sum lines A1 thru A5c)		9,240,448.15	2.38%	9,460,325.15	0.21%	9,480,491.57
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,843,232.06		3,775,345.00
b. Step & Column Adjustment						55,067.00
c. Cost-of-Living Adjustment				(67,887.06)		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,843,232.06	-1.77%	3,775,345.00	1.46%	3,830,412.00
2. Classified Salaries						
a. Base Salaries				1,226,589.21		1,242,825.21
b. Step & Column Adjustment				16,236.00		
c. Cost-of-Living Adjustment						(10,000.00)
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,226,589.21	1.32%	1,242,825.21	-0.80%	1,232,825.21
3. Employee Benefits	3000-3999	2,386,258.66	3.06%	2,459,323.00	3.72%	2,550,835.00
4. Books and Supplies	4000-4999	180,777.76	42.77%	258,105.08	-25.18%	193,105.00
5. Services and Other Operating Expenditures	5000-5999	1,763,426.18	6.12%	1,871,302.18	2.63%	1,920,598.52
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	98,370.00	0.00%	98,370.00	0.00%	98,370.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		9,498,653.87	2.18%	9,705,270.47	1.25%	9,826,145.73
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(258,205.72)		(244,945.32)		(345,654.16)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		358,227.72		100,022.00		(144,923.32)
2. Ending Fund Balance (Sum lines C and D1)		100,022.00		(144,923.32)		(490,577.48)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	100,025.00				
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	(3.00)		(144,923.32)		(490,577.48)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		100,022.00		(144,923.32)		(490,577.48)

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	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 extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
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.						
<p>16-17 Restricted ending balance is \$100,022. In 17-18, Resource 6230 Prop 39 expenditure over revenue by \$75,000, in 18-19, the deficit spending is \$119,342.34. Deficit spending is to spend up the Prop 39 money the district has received since 2013-14 but has not spent. In both years, Resource 6300, restricted lottery is overspent by \$17,327.32 each on textbook and reference materials; Resource 9010 parcel tax is overspent by \$152,618 in 17-18, and \$208,985 in 18-19, entirely on teacher salaries and benefits, assuming parcel tax revenue remains at the same level in 2016-17. Parcel tax revenue is likely to increase in 17-18 and 18-19 to absorb some of the deficit. For both Resource 6300 and 9010, deficit spending is to ensure restricted dollars are spent up first. The deficit will be absorbed by unrestricted resources. Specifically, for 2017-18, <math>\\$75,000 + \\$17,327.32 + \\$152,618 = \\$244,945.32 - \\$100,022</math> then equals \$144,923.32. For 17-18, <math>\\$119,342.34 + \\$17,327.32 + \\$208,985 = \\$345,654.66 + \\$144,923.32</math> then equals \$490,577.98.</p>						

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	17,862,057.26	4.29%	18,628,784.39	3.68%	19,314,508.87
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	591,167.40	-58.58%	244,839.40	0.00%	244,839.40
4. Other Local Revenues	8600-8799	3,984,047.00	-5.78%	3,753,743.00	0.17%	3,760,083.00
5. Other Financing Sources						
a. Transfers In	8900-8929	44,500.00	0.00%	44,500.00	0.00%	44,500.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(4,478,695.42)	4.91%	(4,698,572.42)	2.56%	(4,818,738.42)
6. Total (Sum lines A1 thru A5c)		18,003,076.24	-0.17%	17,973,294.37	3.18%	18,545,192.85
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				9,928,821.75		10,328,483.00
b. Step & Column Adjustment				399,661.25		154,976.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,928,821.75	4.03%	10,328,483.00	1.50%	10,483,459.00
2. Classified Salaries						
a. Base Salaries				1,732,438.68		1,751,347.68
b. Step & Column Adjustment				18,909.00		12,852.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,732,438.68	1.09%	1,751,347.68	0.73%	1,764,199.68
3. Employee Benefits	3000-3999	2,884,125.89	12.62%	3,248,224.89	7.54%	3,493,121.89
4. Books and Supplies	4000-4999	1,856,945.65	-48.20%	961,880.65	-0.10%	960,880.65
5. Services and Other Operating Expenditures	5000-5999	1,838,043.00	0.00%	1,838,043.00	0.00%	1,838,043.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	61,413.00	0.00%	61,413.00	0.00%	61,413.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	213,753.00	0.00%	213,753.00	0.00%	213,753.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		18,515,540.97	-0.61%	18,403,145.22	2.24%	18,814,870.22
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(512,464.73)		(429,850.85)		(269,677.37)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,185,530.39		2,673,065.66		2,243,214.81
2. Ending Fund Balance (Sum lines C and D1)		2,673,065.66		2,243,214.81		1,973,537.44
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	332,482.00		332,482.00		144,312.81
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,680,851.69		1,686,504.94		1,718,460.96
2. Unassigned/Unappropriated	9790	654,731.97		219,227.87		105,763.67
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,673,065.66		2,243,214.81		1,973,537.44

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,680,851.69		1,686,504.94		1,718,460.96
c. Unassigned/Unappropriated	9790	654,731.97		219,227.87		105,763.67
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	543,662.29				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,879,245.95		1,905,732.81		1,824,224.63
<b>F. ASSUMPTIONS</b>						
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.						

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
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 A4 and C4):

District's ADA Standard Percentage Level:

### 1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third Prior Year, enter Revenue Limit ADA data in the Original Budget Funded ADA column. For the Second and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Second and First Prior Years. All other data are extracted.

\*Please note for FY 2013-14 estimated/unaudited actuals and 2014-15 original budget: Line C4 in Form A reflects total charter school ADA corresponding to financial data reported in funds 01, 09, and 62. Please adjust charter school ADA or explain accordingly.

Fiscal Year	Original Budget Funded ADA (Form RL, Line 5c) (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	ADA Variance Level  (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2013-14)	1,492.00	1,488.07	0.3%	Met
Second Prior Year (2014-15)				
District Regular	1,487.00	1,503.75		
Charter School				
<b>Total ADA</b>	<b>1,487.00</b>	<b>1,503.75</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2015-16)				
District Regular	1,504.88	1,461.30		
Charter School		0.00		
<b>Total ADA</b>	<b>1,504.88</b>	<b>1,461.30</b>	<b>2.9%</b>	<b>Not Met</b>
Budget Year (2016-17)				
District Regular	1,461.30			
Charter School	0.00			
<b>Total ADA</b>	<b>1,461.30</b>			

### 1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - Funded ADA 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 funded ADA, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:**  
(required if NOT met)

2013-14 Original Budget ADA was completed before all enrollment information for the year was available. Future projection will be more conservative. District now requires parents notify the district in writing if their children do not return the next year, which will also help with more accurate enrollment projection.

- 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 A4 and C4):

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. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for the Budget, First and Second Prior Years.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2013-14)	1,554	1,528	1.7%	Not Met
Second Prior Year (2014-15)				
District Regular	1,535	1,546		
Charter School				
<b>Total Enrollment</b>	1,535	1,546	N/A	Met
First Prior Year (2015-16)				
District Regular	1,548	1,495		
Charter School				
<b>Total Enrollment</b>	1,548	1,495	3.4%	Not Met
Budget Year (2016-17)				
District Regular	1,497			
Charter School				
<b>Total Enrollment</b>	1,497			

### 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)

2013-14 Original Budget Projected Enrollment was completed before all enrollment information for the year was available. Future projection will be more conservative. District now requires parents notify the district in writing if their children do not return the next year, which will also help with more accurate enrollment projection.

- 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)

2015-16 Original Budget Projected Enrollment was completed in May 2015, when not all enrollment information for the year was available. Future projection will be more conservative. District now requires parents notify the district in writing if their children do not return the next year, which will also help with more accurate enrollment projection.

**3. 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. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

\*Please note for Fiscal Year 2013-14 estimated/unaudited actuals: Line C4 in Form A reflects total charter school ADA corresponding to financial data reported in funds 01, 09, and 62. Please adjust charter school ADA or explain accordingly.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	1,488	1,528	97.4%
Second Prior Year (2014-15)			
District Regular	1,505	1,546	
Charter School			
<b>Total ADA/Enrollment</b>	<b>1,505</b>	<b>1,546</b>	<b>97.3%</b>
First Prior Year (2015-16)			
District Regular	1,461	1,495	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>1,461</b>	<b>1,495</b>	<b>97.7%</b>
Historical Average Ratio:			97.5%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>98.0%</b>

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

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2016-17)				
District Regular	1,461	1,497		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>1,461</b>	<b>1,497</b>	<b>97.6%</b>	<b>Met</b>
1st Subsequent Year (2017-18)				
District Regular	1,461	1,497		
Charter School				
<b>Total ADA/Enrollment</b>	<b>1,461</b>	<b>1,497</b>	<b>97.6%</b>	<b>Met</b>
2nd Subsequent Year (2018-19)				
District Regular	1,461	1,497		
Charter School				
<b>Total ADA/Enrollment</b>	<b>1,461</b>	<b>1,497</b>	<b>97.6%</b>	<b>Met</b>

**3C. Comparison of District ADA to Enrollment Ratio to the Standard**

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

**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)<sup>1</sup> 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<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

<sup>1</sup>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 2d. All other data is calculated.

**Projected LCFF Revenue**

Has the District reached its LCFF target funding level?

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.

		Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
LCFF Target (Reference Only)		10,987,760.00	11,110,109.00	11,378,757.00
	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Step 1 - Change in Population				
a.	ADA (Funded) (Form A, lines A6 and C4)	1,461.30	1,461.30	1,461.30
b.	Prior Year ADA (Funded)	1,461.30	1,461.30	1,461.30
c.	Difference (Step 1a minus Step 1b)	0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)	0.00%	0.00%	0.00%
Step 2 - Change in Funding Level				
a.	Prior Year LCFF Funding			
b1.	COLA percentage (if district is at target)			
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Gap Funding (if district is not at target)			
d.	Economic Recovery Target Funding (current year increment)			
e.	Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	0.00	0.00	0.00
f.	Percent Change Due to Funding Level (Step 2e divided by Step 2a)	0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)				
		0.00%	0.00%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

#### 4A2. 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 (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	16,469,449.47	17,398,849.26	18,165,576.39	18,851,300.87
Percent Change from Previous Year		5.64%	4.41%	3.77%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		4.64% to 6.64%	3.41% to 5.41%	2.77% to 4.77%

#### 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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, 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 (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	16,942,469.47	17,862,057.26	18,628,784.39	19,314,508.87
District's Projected Change in LCFF Revenue:		5.43%	4.29%	3.68%
Basic Aid Standard:		4.64% to 6.64%	3.41% to 5.41%	2.77% to 4.77%
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)

All projected changes are in fact within the Basic Aid Standard ranges.

## 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 (2013-14)	12,834,385.97	15,414,142.49	83.3%
Second Prior Year (2014-15)	14,103,700.66	16,766,547.48	84.1%
First Prior Year (2015-16)	15,192,878.45	18,284,433.80	83.1%
	Historical Average Ratio:		83.5%

  

District's Reserve Standard Percentage (Criterion 10B, Line 4): <b>District's Salaries and Benefits Standard</b> (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	3.0%	3.0%	3.0%
	<b>80.5% to 86.5%</b>	<b>80.5% to 86.5%</b>	<b>80.5% to 86.5%</b>

### 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 (2016-17)	14,545,386.32	18,301,787.97	79.5%	Not Met
1st Subsequent Year (2017-18)	15,328,055.57	18,189,392.22	84.3%	Met
2nd Subsequent Year (2018-19)	15,740,780.57	18,601,117.22	84.6%	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)

Total Unrestricted Expenditures for 2016-17 includes an increase of \$600,000 toward the District's K-8 English Language Arts adoption that will be good for 6 years. This cost does not exist in 2017-18 and 2018-19.

**6. 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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.00%	0.00%	0.00%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-10.00% to 10.00%</b>	<b>-10.00% to 10.00%</b>	<b>-10.00% to 10.00%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-5.00% to 5.00%	-5.00% to 5.00%

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2015-16)	294,036.39		
Budget Year (2016-17)	294,036.39	0.00%	No
1st Subsequent Year (2017-18)	294,036.39	0.00%	No
2nd Subsequent Year (2018-19)	294,036.39	0.00%	No

**Explanation:**  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2015-16)	2,286,983.07		
Budget Year (2016-17)	1,898,893.16	-16.97%	Yes
1st Subsequent Year (2017-18)	1,552,565.16	-18.24%	Yes
2nd Subsequent Year (2018-19)	1,452,565.16	-6.44%	Yes

**Explanation:**  
(required if Yes)

15-16 State Revenue contains \$796,490 one-time discretionary funding that offsets outstanding mandatory reimbursements and \$185,589 one-time educator effectiveness funding, with a combined total of \$982,079 one-time money that discontinued in 2016-17. According to May Revise, districts will get another one-time funding \$200 per ADA, equaling \$346,328 for Hillsborough. This one-time money is not assumed for 2017-18 and 2018-19. 2016-17 through 2018-19 also assumes the same STRS On Behalf amount of \$1,115,504 whereas the number will very likely increase over years.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2015-16)	6,566,905.40		
Budget Year (2016-17)	6,412,538.00	-2.35%	No
1st Subsequent Year (2017-18)	6,182,234.00	-3.59%	No
2nd Subsequent Year (2018-19)	6,188,574.00	0.10%	No

**Explanation:**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2015-16)	1,434,930.43		
Budget Year (2016-17)	2,037,723.41	42.01%	Yes
1st Subsequent Year (2017-18)	1,219,985.73	-40.13%	Yes
2nd Subsequent Year (2018-19)	1,153,985.65	-5.41%	Yes

**Explanation:**  
(required if Yes)

Books and supplies for 2016-17 include an increase of \$600,000 toward the District's K-8 English Language Arts adoption that will be good for 6 years. This cost does not exist in 2017-18 and 2018-19.

**Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)**

First Prior Year (2015-16)	3,640,647.43		
Budget Year (2016-17)	3,601,469.18	-1.08%	No
1st Subsequent Year (2017-18)	3,709,345.18	3.00%	No
2nd Subsequent Year (2018-19)	3,758,641.52	1.33%	No

**Explanation:**  
(required if Yes)

**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 (2015-16)	9,147,924.86		
Budget Year (2016-17)	8,605,467.55	-5.93%	Met
1st Subsequent Year (2017-18)	8,028,835.55	-6.70%	Met
2nd Subsequent Year (2018-19)	7,935,175.55	-1.17%	Met

**Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)**

First Prior Year (2015-16)	5,075,577.86		
Budget Year (2016-17)	5,639,192.59	11.10%	Not Met
1st Subsequent Year (2017-18)	4,929,330.91	-12.59%	Not Met
2nd Subsequent Year (2018-19)	4,912,627.17	-0.34%	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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**

Federal Revenue  
(linked from 6B  
if NOT met)

**Explanation:**

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

**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)

Books and supplies for 2016-17 include an increase of \$600,000 toward the District's K-8 English Language Arts adoption that will be good for 6 years. This cost does not exist in 2017-18 and 2018-19.

**Explanation:**

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

## 7. 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 as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2015-16 and 2016-17 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

**NOTE:** AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2015-16 and 2016-17 fiscal years, a minimum amount that is the lesser of 3% of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year.

**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.

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

No

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

0.00

#### 2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)

28,014,194.84

- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

0.00

- c. Net Budgeted Expenditures and Other Financing Uses

28,014,194.84

3% of Total Current Year  
General Fund Expenditures  
and Other Financing Uses  
(Line 2c times 3%)

840,425.85

Amount Deposited<sup>1</sup>  
for 2014-15 Fiscal Year

481,286.17

Required  
Minimum Contribution/  
Lesser of Current Year or  
2014-15 Fiscal Year

481,286.17

Budgeted Contribution <sup>1</sup>  
to the Ongoing and Major  
Maintenance Account

Status

- d. OMMA/RMA Contribution

669,470.00

Met

<sup>1</sup> 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. Greene School Facilities Act of 1998)  
☐ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])  
☐ Other (explanation must be provided)

#### Explanation:

(required if NOT met  
and Other is marked)

## 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<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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 (2013-14)	Second Prior Year (2014-15)	First Prior Year (2015-16)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,888,547.85	1,478,077.08	2,181,539.29
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,686,269.51	1,926,728.83	1,206,171.39
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	3,574,817.36	3,404,805.91	3,387,710.68
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	22,631,158.30	25,285,305.95	27,364,615.63
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)	22,631,158.30	25,285,305.95	27,364,615.63
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	15.8%	13.5%	12.4%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>5.3%</b>	<b>4.5%</b>	<b>4.1%</b>

<sup>1</sup>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.

<sup>2</sup>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 (2013-14)	210,202.49	15,744,142.49	N/A	Met
Second Prior Year (2014-15)	(81,201.03)	17,096,547.48	0.5%	Met
First Prior Year (2015-16)	(709,960.87)	18,334,433.80	3.9%	Met
Budget Year (2016-17) (Information only)	(512,464.73)	18,515,540.97		

### 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)

## 9. 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 <sup>1</sup>	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

<sup>1</sup> 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 A6 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 <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2013-14)	3,339,758.66	3,766,489.80	N/A		Met
Second Prior Year (2014-15)	3,722,506.54	3,976,692.29	N/A		Met
First Prior Year (2015-16)	3,895,491.26	3,895,491.26	0.0%		Met
Budget Year (2016-17) (Information only)	3,185,530.39				

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

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

DATA 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)

**10. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

Percentage Level	District ADA	
5% or \$66,000 (greater of)	0	to 300
4% or \$66,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

<sup>1</sup> 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.

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

<sup>3</sup> 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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form A, Line A4):	1,461	1,461	1,461
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

**10A. 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 F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
  - a. Enter the name(s) of the SELPA(s): \_\_\_\_\_

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

**10B. 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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	28,014,194.84	28,108,415.69	28,641,015.95
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	28,014,194.84	28,108,415.69	28,641,015.95
4. Reserve Standard Percentage Level 3%	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	840,425.85	843,252.47	859,230.48
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>840,425.85</b>	<b>843,252.47</b>	<b>859,230.48</b>

### 10C. 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):	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,680,851.69	1,686,504.94	1,718,460.96
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	654,731.97	219,227.87	105,763.67
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(3.00)	(144,923.32)	(490,577.48)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	543,662.29		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	2,879,242.95	1,760,809.49	1,333,647.15
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.28%	6.26%	4.66%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>840,425.85</b>	<b>843,252.47</b>	<b>859,230.48</b>
Status:	Met	Met	Met

### 10D. Comparison of District Reserve Amount to the Standard

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

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

**Explanation:**  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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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:

## S5. 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

### S5A. 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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2015-16)	(4,545,040.34)			
Budget Year (2016-17)	(4,478,695.42)	(66,344.92)	-1.5%	Met
1st Subsequent Year (2017-18)	(4,698,572.42)	219,877.00	4.9%	Met
2nd Subsequent Year (2018-19)	(4,818,738.42)	120,166.00	2.6%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2015-16)	44,500.00			
Budget Year (2016-17)	44,500.00	0.00	0.0%	Met
1st Subsequent Year (2017-18)	44,500.00	0.00	0.0%	Met
2nd Subsequent Year (2018-19)	44,500.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2015-16)	50,000.00			
Budget Year (2016-17)	213,753.00	163,753.00	327.5%	Not Met
1st Subsequent Year (2017-18)	213,753.00	0.00	0.0%	Met
2nd Subsequent Year (2018-19)	213,753.00	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.

### S5B. 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. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

- 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)

In January, 2015, the board approved a plan to set aside money for OPEB based on the most recent actuarial study and unappropriated ending balance each year and set a new base in the amount of \$213,753. Projections for 2016 through 2019 met the requirement of transferring this base amount out to Fund 20 OPEB.

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

**Project Information:**  
(required if YES)


## S6. Long-term Commitments

Identify all existing and new multiyear commitments<sup>1</sup> 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 to funding sources used to pay long-term commitments will be replaced.

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

### S6A. 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.

- Does your district have long-term (multiyear) commitments?  
(If No, skip item 2 and Sections S6B and S6C)
- 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 S7A.

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, 2016
Capital Leases	4	01	7439	4,312
Certificates of Participation				
General Obligation Bonds	30	51	7433	1,383,025
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	01	Various Salaries	105,955

Other Long-term Commitments (do not include OPEB):

	21	51		1,071,979
<b>TOTAL:</b>				<b>2,565,271</b>

Type of Commitment (continued)	Prior Year (2015-16) Annual Payment (P & I)	Budget Year (2016-17) Annual Payment (P & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
Capital Leases	63,168	63,168	63,168	63,168
Certificates of Participation				
General Obligation Bonds	2,215,994	2,347,700	2,506,925	2,656,775
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

<b>Total Annual Payments:</b>	<b>2,279,162</b>	<b>2,410,868</b>	<b>2,570,093</b>	<b>2,719,943</b>
<b>Has total annual payment increased over prior year (2015-16)?</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

---

**S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

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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)

Increasing payments for the general obligation bonds will be funded by the taxpayers of Hillsborough. The increase in capital lease will be funded by the unappropriate reserves of the General Fund.

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**S6C. 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)

## S7. 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.).

### S7A. 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?

No

- 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:

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)  
b. OPEB unfunded actuarial accrued liability (UAAL)  
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

3,569,240.00

3,569,240.00

Actuarial

Oct 01, 2014

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

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method  
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)  
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
d. Number of retirees receiving OPEB benefits

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
485,297.00	499,855.91	514,851.59
165,720.00	165,720.00	165,720.00
166,253.00	165,720.00	165,720.00
62	62	62

## S7B. 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 S7A) (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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

## S8. 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.

## S8A. 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) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	119.6	118.0	118.0	118.0

### Certificated (Non-management) Salary and Benefit Negotiations

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

No

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.

There are no prior year unsettled negotiations. Negotiations for 2016-17 salaries and benefits are currently going on.

### Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

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 text, such as "Reopener")

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

131,583

7. Amount included for any tentative salary schedule increases

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
0	0	0

**Certificated (Non-management) 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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
No	No	No
830,663	830,663	830,663
60.0%	60.0%	60.0%
0.0%	0.0%	0.0%

**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:

No		
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**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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
264,551	264,551	264,551
0.0%	0.0%	0.0%

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
Yes	Yes	Yes

**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.):


**S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees**

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	47.0	50.8	50.8	50.8

**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.

No

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.

There are no prior year unsettled negotiations. Negotiations for 2016-17 salaries and benefits will happen over the summer.

**Negotiations Settled**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2016-17)1st Subsequent Year  
(2017-18)2nd Subsequent Year  
(2018-19)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 text, such as "Reopener")

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

25,131

7. Amount included for any tentative salary schedule increases

Budget Year  
(2016-17)1st Subsequent Year  
(2017-18)2nd Subsequent Year  
(2018-19)

0

0

0

**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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
No	No	No
223,692	232,020	242,616
58.0%	58.0%	58.0%
0.0%	0.0%	0.0%

**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:

No		
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**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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
28,110	28,110	20,852
0.0%	0.0%	2.6%

**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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
Yes	Yes	Yes

**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.):


**S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees**

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	13.0	13.0	13.0	13.0

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

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

No

If Yes, complete question 2.

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

There are no prior year unsettled negotiations.

If n/a, skip the remainder of Section S8C.

**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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

**Negotiations Not Settled**

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

21,688

4. Amount included for any tentative salary schedule increases

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
0	0	0

**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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
161,859	161,859	161,859
4.7%	4.7%	4.7%
0.0%	0.0%	0.0%

**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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
17,179	17,179	17,179
0.0%	0.0%	0.0%

**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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
No	No	No
0	0	
0.0%	0.0%	0.0%

**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 24, 2016

**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?

Yes

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

Yes

**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

**A7.** 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 42127.6(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

LCFF Calculator Universal Assumptions												
Hillsborough City Elementary (68908) - 2016-17 Proposed Budget												
Summary of Funding												
		2013-14		2014-15		2015-16		2016-17		2017-18	2018-19	
Target	\$	10,982,592	\$	11,201,175	\$	11,311,317	\$	10,987,760	\$	11,110,109	\$ 11,378,757	
Floor		7,717,391		8,199,679		9,104,221		9,964,814		10,525,793	10,957,958	
Applied Formula: Target or Floor		FLOOR		FLOOR		FLOOR		FLOOR		FLOOR	FLOOR	
Remaining Need after Gap (informational only)		2,873,322		2,096,240		1,054,992		461,962		152,156	247,346	
Current Year Gap Funding		391,879		905,256		1,152,104		560,984		432,160	173,453	
Economic Recovery Target		-		-		-		-		-	-	
Additional State Aid		-		-		-		-		-	-	
Total Phase-In Entitlement	\$	8,109,270	\$	9,104,935	\$	10,256,325	\$	10,525,798	\$	10,957,953	\$ 11,131,411	
Components of LCFF By Object Code												
		2012-13		2013-14		2014-15		2015-16		2016-17	2017-18	2018-19
8011 - State Aid	\$	-	\$	1,026,526	\$	1,026,526	\$	1,026,526	\$	1,026,526	\$	1,026,526
8011 - Fair Share		(886,663)		(854,482)		(854,482)		(854,482)		(854,482)		(854,482)
8311 & 8590 - Categoricals		1,026,526		-		-		-		-		-
EPA (for LCFF Calculation purposes)		298,488		297,594		300,984		300,960		292,260		292,260
Local Revenue Sources:												
8021 to 8089 - Property Taxes				14,316,397		15,353,028		16,469,449		17,398,849		18,165,576
8096 - In-Lieu of Property Taxes				-		-		-		-		-
Property Taxes net of in-lieu		13,413,759		14,316,397		15,353,028		16,469,449		17,398,849		18,165,576
TOTAL FUNDING	\$	13,852,110	\$	14,786,035	\$	15,826,056	\$	16,942,453	\$	17,863,153	\$	18,629,880
Less: Excess Taxes	\$	5,845,752	\$	6,379,171	\$	6,420,137	\$	6,385,168	\$	7,045,096	\$	7,379,667
Less: EPA in Excess to LCFF Funding	\$	298,488	\$	297,594	\$	300,984	\$	300,960	\$	292,260	\$	292,260
Total Phase-In Entitlement	\$	8,109,270	\$	9,104,935	\$	10,256,325	\$	10,525,797	\$	10,957,953	\$	11,131,411
8012 - EPA Receipts (for budget & cashflow)	\$	298,472	\$	297,638	\$	300,948	\$	300,968	\$	292,260	\$	292,260

ERR

Summary of Student Population						
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Unduplicated Pupil Population</b>						
Agency Unduplicated Pupil Count	27.00	16.00	16.00	16.00	16.00	16.00
COE Unduplicated Pupil Count	-	-	-	-	-	-
Total Unduplicated pupil Count	27.00	16.00	16.00	16.00	16.00	16.00
Rolling %, Supplemental Grant	1.7700%	1.4000%	1.2900%	1.0600%	1.0700%	1.0700%
Rolling %, Concentration Grant	1.7700%	1.4000%	1.2900%	1.0600%	1.0700%	1.0700%
<b>FUNDED ADA</b>						
<b>Adjusted Base Grant ADA</b>	<i>Current Year</i>	<i>Current Year</i>	<i>Prior Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	595.07	619.48	617.46	609.01	609.01	609.01
Grades 4-6	531.99	534.81	538.82	502.08	502.08	502.08
Grades 7-8	360.91	350.63	348.52	350.21	350.21	350.21
Grades 9-12	-	-	-	-	-	-
<b>Total Adjusted Base Grant ADA</b>	<b>1,487.97</b>	<b>1,504.92</b>	<b>1,504.80</b>	<b>1,461.30</b>	<b>1,461.30</b>	<b>1,461.30</b>
<b>Necessary Small School ADA</b>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funded ADA</b>	<b>1487.97</b>	<b>1504.92</b>	<b>1504.80</b>	<b>1461.30</b>	<b>1461.30</b>	<b>1461.30</b>
<b>ACTUAL ADA (Current Year Only)</b>						
Grades TK-3	595.07	619.48	609.01	609.01	609.01	609.01
Grades 4-6	531.99	534.81	502.08	502.08	502.08	502.08
Grades 7-8	360.91	350.63	350.21	350.21	350.21	350.21
Grades 9-12	-	-	-	-	-	-
<b>Total Actual ADA</b>	<b>1,487.97</b>	<b>1,504.92</b>	<b>1,461.30</b>	<b>1,461.30</b>	<b>1,461.30</b>	<b>1,461.30</b>
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	43.50	-	-	-
<b>Minimum Proportionality Percentage (MPP)</b>						
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Current year estimated supplemental and concentration grant funding in the LCAP year	\$	9,433	\$	15,195	\$	23,244
Current year Minimum Proportionality Percentage (MPP)		0.10%		0.15%		0.22%

Hillsborough City Elementary (68908) - 2016-17 Proposed Budget				
Minimum Proportionality Percentage (MPP): Summary Supplemental & Concentration Grant				
	2016-17	2017-18**	2018-19**	
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>	23,244	23,725	24,298	
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils	23,244	23,725	24,298	
Prior Year EIA expenditures 2014-15 py exp (2013-14 exp) must >= 2012-13 EIA exp				
3. Difference [1] less [2]	-	-	-	
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate	-	-	-	
GAP funding rate	54.84%	73.96%	41.22%	
5. Estimated Supplemental and Concentration Grant Funding [2] plus [4] (unless [3]<0 then [1]) LCAP Section 3, Part A	23,244	23,725	24,298	
6. Base Funding LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation	10,502,554	10,934,228	11,107,113	
LCFF Phase-In Entitlement	10,525,798	10,957,953	11,131,411	
7/8. Minimum Proportionality Percentage* [5] / [6] LCAP Section 3, Part B	0.22%	0.22%	0.22%	
*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year. If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5. **Regulations only require an LEA to demonstrate how it is meeting the proportionality percentage in the LCAP year, not across all three years.				
SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP				
	2016-17	2017-18	2018-19	
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 23,244	\$ 23,725	\$ 24,298	
Current year Minimum Proportionality Percentage (MPP)	0.22%	0.22%	0.22%	

# Hillsborough City Elementary (68908) - 2016-17 Proposed Budget

## PROPOSITION 30 - EDUCATION PROTECTION ACCOUNT

EPA Entitlement as % of statewide adjusted Revenue Limit	21.5165%	21.1229%	26.7669%	25.9474%	25.0000%	23.0000%	11.0000%
Education Protection Account (EPA)	<i>Certified*</i> 2012-13	<i>Certified*</i> 2013-14	<i>Certified*</i> 2014-15	2015-16	2016-17	2017-18	2018-19
<b>Calculation of EPA Entitlement</b>							
Adjusted Total Revenue Limit				7,630,691	7,410,106	7,410,106	7,410,106
Current Year Adjusted NSS Allowance				-	-	-	-
(A) Total: Adj. Rev. Limit or General Purpose Funding in LCFF Floor		7,546,057	7,631,096	7,630,691	7,410,106	7,410,106	7,410,106
(B) Property Taxes/In-Lieu		14,323,517	15,366,146	16,469,449	17,398,849	18,165,576	18,851,301
(C) ADA Used for EPA Minimum		1,488.11	1,505	1,504.80	1,461.30	1,461.30	1,461.30
(D) Gross State Aid for Purposes of EPA (A - B; if <0, then 0)		-	-	-	-	-	-
(E) Proportionate Share* (A * %)		1,587,062	2,034,732	1,979,963	1,852,527	1,704,324	815,112
(F) Minimum EPA (C x \$200)		297,622	300,976	300,960	292,260	292,260	292,260
(G) Adjusted EPA Proportionate Share (Reduced for Amounts in Excess of State Aid, lesser of D or E.		-	-	-	-	-	-
(H) P-2 Entitlement: (Greater of F or G)	298,472	297,622	300,976	300,960	292,260	292,260	292,260
(I) PY Adjustment: Change in Entitlement from P-2 to Annual	16	(28)	8	-	-	-	-
Adjusted EPA Allocation (used to calculate LCFF Revenue)	298,488	297,594	300,984	300,960	292,260	292,260	292,260
(J) P2 Entitlement Net of PY Adjustment	298,472	297,638	300,948	300,968	292,260	292,260	292,260
<b>Calculation of Net State Aid before Minimum State Aid</b>							
Phase-In Entitlement	7,568,007	8,109,270	9,104,935	10,256,325	10,525,798	10,957,953	11,131,411
Less Property Taxes/In-Lieu	13,413,759	14,316,397	15,353,028	16,469,449	17,398,849	18,165,576	18,851,301
Gross State Aid	-	-	-	-	-	-	-
Less EPA Allocation	298,488	297,594	300,984	300,960	292,260	292,260	292,260
Net State Aid	-	-	-	-	-	-	-
<b>Minimum State Aid</b>							
Adjusted Total Revenue Limit	7,568,007	7,545,332	7,631,284	7,630,675	7,410,092	7,410,092	7,410,092
2012-13 Deficit Minimum State Aid	-	-	-	-	-	-	-
Less Property Taxes/In-Lieu	13,413,759	14,316,397	15,353,028	16,469,449	17,398,849	18,165,576	18,851,301
Less EPA Allocation	298,488	297,594	300,984	300,960	292,260	292,260	292,260
Revenue Limit Minimum State Aid	-	-	-	-	-	-	-
Categorical Minimum State Aid	139,863	172,044	172,044	172,044	172,044	172,044	172,044
Minimum State Aid Guarantee	139,863	172,044	172,044	172,044	172,044	172,044	172,044
Charter School Minimum State Aid Offset (effective 2014-15)	-	-	-	-	-	-	-
<b>LCFF State Aid</b>	139,863	172,044	172,044	172,044	172,044	172,044	172,044
<b>EPA in Excess to LCFF Funding</b>	298,488	297,594	300,984	300,960	292,260	292,260	292,260

\*EPA proportionate share is based on the adjusted revenue limit in the Floor calculation

Hillsborough City Elementary (68908) - 2016-17 Proposed Budget						v17.1b
LOCAL CONTROL FUNDING FORMULA						2013-14
CALCULATE LCFF TARGET						
						COLA 1.570%
Unduplicated as % of Enrollment						1.77% 1.77% <b>2013-14</b>
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	595.07	6,952	724	27	-	4,583,927
Grades 4-6	531.99	7,056		25	-	3,767,010
Grades 7-8	360.91	7,266		26	-	2,631,655
Grades 9-12	-	8,419	219	31	-	-
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	1,487.97	10,513,020	430,831	38,741	-	10,982,592
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						-
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						<b>10,982,592</b>
ECONOMIC RECOVERY TARGET PAYMENT						1/8 -
CALCULATE LCFF FLOOR						
				12-13 Rate	13-14 ADA	
Current year Funded ADA times Base per ADA				4,989.33	1,487.97	7,423,973
Current year Funded ADA times Other RL per ADA				81.57	1,487.97	121,374
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						1,026,526
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-
Less Fair Share Reduction						(854,482)
Non-CDE certified New Charter: District PY rate * CY ADA						-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA						-
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						<b>7,717,391</b>

Hillsborough City Elementary (68908) - 2016-17 Proposed Budget					v17.1b
LOCAL CONTROL FUNDING FORMULA					2013-14
CALCULATE LCFF PHASE-IN ENTITLEMENT					2013/14
LOCAL CONTROL FUNDING FORMULA TARGET					10,982,592
LOCAL CONTROL FUNDING FORMULA FLOOR					7,717,391
Applied Funding Formula: Floor or Target					FLOOR
LCFF Need (LCFF Target less LCFF Floor, if positive)					3,265,201
Current Year Gap Funding					12.00% 391,879
ECONOMIC RECOVERY PAYMENT					-
LCFF Entitlement before Minimum State Aid provision					8,109,270
CALCULATE STATE AID					
Transition Entitlement					8,109,270
Local Revenue (including RDA)					(14,316,397)
Gross State Aid					-
CALCULATE MINIMUM STATE AID					
	2012/13	12-13 Rate	13-14 ADA	MIN STATE AID	
2012-13 RL/Charter Gen BG adjusted for ADA	7,568,007	5,070.89	1,487.97	7,545,332	
2012-13 NSS Allowance (deficit)	-			-	
Less Current Year Property Taxes/In Lieu	(13,413,759)			(14,316,397)	
Subtotal State Aid for Historical RL/Charter General BG	-			-	
Categorical funding from 2012-13	139,863			172,044	
Charter Categorical Block Grant adjusted for ADA	-			-	
Minimum State Aid Guarantee	139,863			172,044	
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)					
Local Control Funding Formula Floor plus Funded Gap					
Minimum State Aid plus Property Taxes including RDA					
Offset					
Minimum State Aid Prior to Offset					
Total Minimum State Aid with Offset					
TOTAL STATE AID					172,044
Additional State Aid (Additional SA)					-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)					8,109,270
CHANGE OVER PRIOR YEAR					5.21% 401,400
LCFF Entitlement PER ADA					5,165 5,450
PER ADA CHANGE OVER PRIOR YEAR					5.53% 285
LCFF SOURCES INCLUDING EXCESS TAXES					
	2012-13		Increase	2013-14	
State Aid	139,863	23.01%	32,181	172,044	
Property Taxes net of in-lieu	13,413,759	6.73%	902,638	14,316,397	
Charter in-Lieu Taxes	-	0.00%	-	-	
LCFF pre COE, Choice, Supp	13,553,622	6.90%	934,819	14,488,441	

Hillsborough City Element						v17.1b
LOCAL CONTROL FUNDING						2014-15
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment						COLA 0.850% 1.40% 2014-15
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	619.48	7,011	729	22	-	4,808,201
Grades 4-6	534.81	7,116		20	-	3,816,364
Grades 7-8	350.63	7,328		21	-	2,576,611
Grades 9-12	-	8,491	221	24	-	-
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	1,504.92	10,718,299	451,601	31,275	-	11,201,175
Targeted Instructional Improv						-
Home-to-School Transportat						-
Small School District Bus Rep						-
LOCAL CONTROL FUNDING F						11,201,175
ECONOMIC RECOVERY TARG						1/4 -
CALCULATE LCFF FLOOR						
				12-13 Rate	14-15 ADA	
Current year Funded ADA tin				4,989.33	1,504.92	7,508,543
Current year Funded ADA tin				81.57	1,504.92	122,756
Necessary Small School Allow						-
2012-13 Categoricals						1,026,526
2012-13 Categorical Program				-	-	-
Less Fair Share Reduction						(854,482)
Non-CDE certified New Chart						-
Beginning in 2014-15, prior y				\$ 263.36	1,504.92	396,336
LOCAL CONTROL FUNDING F						8,199,679

Hillsborough City Element				v17.1b
LOCAL CONTROL FUNDING		2014-15		
CALCULATE LCFF PHASE-IN ENTITLEMENT		2014/15		
LOCAL CONTROL FUNDING FLOOR		11,201,175		
LOCAL CONTROL FUNDING FLOOR		8,199,679		
Applied Funding Formula: Floor		FLOOR		
LCFF Need (LCFF Target less LCFF Floor)		3,001,496		
Current Year Gap Funding		30.16%	905,256	
ECONOMIC RECOVERY PAYMENT		-		
LCFF Entitlement before Mirrored		9,104,935		
CALCULATE STATE AID		9,104,935		
Transition Entitlement		(15,353,028)		
Local Revenue (including RDA)		-		
Gross State Aid		-		
CALCULATE MINIMUM STATE AID		12-13 Rate	14-15 ADA	MINIMUM STATE AID
2012-13 RL/Charter Gen BG & T		5,070.89	1,504.92	7,631,284
2012-13 NSS Allowance (defined by		-		
Less Current Year Property Tax		(15,353,028)		
Subtotal State Aid for Historical		-		
Categorical funding from 2012-13		172,044		
Charter Categorical Block Grant		-		
Minimum State Aid Guarantee		172,044		
CHARTER SCHOOL MINIMUM STATE AID		-		
Local Control Funding Formula		-		
Minimum State Aid plus Property Tax		-		
Offset		-		
Minimum State Aid Prior to COE		-		
Total Minimum State Aid with		-		
TOTAL STATE AID		172,044		
Additional State Aid (Additional		-		
LCFF Phase-In Entitlement (before		9,104,935		
CHANGE OVER PRIOR YEAR		12.28%	995,665	
LCFF Entitlement PER ADA		6,050		
PER ADA CHANGE OVER PRIOR YEAR		11.01%	600	
LCFF SOURCES INCLUDING EXCESS		Increase 2014-15		
State Aid		0.00%	-	172,044
Property Taxes net of in-lieu		7.24%	1,036,631	15,353,028
Charter in-Lieu Taxes		0.00%	-	-
LCFF pre COE, Choice, Supp		7.15%	1,036,631	15,525,072

Hillsborough City Element						v17.1b
LOCAL CONTROL FUNDING						2015-16
CALCULATE LCFF TARGET						
						COLA 1.020%
Unduplicated as % of Enrollment	3 yr average			1.29%	1.29%	<b>2015-16</b>
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	617.46	7,083	737	20	-	4,840,995
Grades 4-6	538.82	7,189		19	-	3,883,571
Grades 7-8	348.52	7,403		19	-	2,586,750
Grades 9-12	-	8,578	223	23	-	-
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	1,504.80	10,827,140	455,068	29,109	-	11,311,317
Targeted Instructional Improv						-
Home-to-School Transportati						-
Small School District Bus Repl						-
LOCAL CONTROL FUNDING F						<b>11,311,317</b>
ECONOMIC RECOVERY TARGI						3/8 -
CALCULATE LCFF FLOOR						
				12-13 Rate	15-16 ADA	
Current year Funded ADA tir				4,989.33	1,504.80	7,507,944
Current year Funded ADA tir				81.57	1,504.80	122,747
Necessary Small School Allow						-
2012-13 Categoricals						1,026,526
2012-13 Categorical Program				-	-	-
Less Fair Share Reduction						(854,482)
Non-CDE certified New Chart				-	-	-
Beginning in 2014-15, prior y				\$ 864.89	1,504.80	1,301,486
LOCAL CONTROL FUNDING F						<b>9,104,221</b>

Hillsborough City Element				v17.1b
LOCAL CONTROL FUNDING				2015-16
CALCULATE LCFF PHASE-IN EI				2015/16
LOCAL CONTROL FUNDING F				11,311,317
LOCAL CONTROL FUNDING F				9,104,221
Applied Funding Formula: Flo				FLOOR
LCFF Need (LCFF Target less LCFF i				2,207,096
Current Year Gap Funding	52.20%			1,152,104
ECONOMIC RECOVERY PAYM				-
<b>LCFF Entitlement before Min</b>				<b>10,256,325</b>
CALCULATE STATE AID				
Transition Entitlement				10,256,325
Local Revenue (including RDA)				(16,469,449)
Gross State Aid				-
CALCULATE MINIMUM STATE				
	12-13 Rate	15-16 ADA	MINIMUM STATE AID	
2012-13 RL/Charter Gen BG a	5,070.89	1,504.80		7,630,675
2012-13 NSS Allowance (defi				-
Less Current Year Property Ta				(16,469,449)
Subtotal State Aid for Histori				-
Categorical funding from 201				172,044
Charter Categorical Block Gra				-
Minimum State Aid Guarante				172,044
CHARTER SCHOOL MINIMUM				
Local Control Funding Formul				-
Minimum State Aid plus Prop				-
Offset				-
Minimum State Aid Prior to C				-
Total Minimum State Aid with				-
TOTAL STATE AID				172,044
Additional State Aid (Additio				-
LCFF Phase-In Entitlement (bi				10,256,325
CHANGE OVER PRIOR YEAR	12.65%	1,151,390		
LCFF Entitlement PER ADA				6,816
PER ADA CHANGE OVER PRIC	12.66%	766		
LCFF SOURCES INCLUDING EX				
		Increase		2015-16
State Aid	0.00%	-		172,044
Property Taxes net of in-lieu	7.27%	1,116,421		16,469,449
Charter in-Lieu Taxes	0.00%	-		-
LCFF pre COE, Choice, Supp	7.19%	1,116,421		16,641,493

Hillsborough City Element						v17.1b
LOCAL CONTROL FUNDING						2016-17
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment						COLA 0.000% 1.06% 2016-17
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	609.01	7,083	737	17	-	4,772,555
Grades 4-6	502.08	7,189		15	-	3,617,105
Grades 7-8	350.21	7,403		16	-	2,598,101
Grades 9-12	-	8,578	223	19	-	-
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	1,461.30	10,515,676	448,840	23,244	-	10,987,760
Targeted Instructional Impro						-
Home-to-School Transportat						-
Small School District Bus Rep						-
LOCAL CONTROL FUNDING F						10,987,760
ECONOMIC RECOVERY TARG						1/2 -
CALCULATE LCFF FLOOR						
				12-13 Rate	16-17 ADA	
Current year Funded ADA tin				4,989.33	1,461.30	7,290,908
Current year Funded ADA tin				81.57	1,461.30	119,198
Necessary Small School Allow						-
2012-13 Categoricals						1,026,526
2012-13 Categorical Program				-	-	-
Less Fair Share Reduction						(854,482)
Non-CDE certified New Chart				-	-	-
Beginning in 2014-15, prior y				\$ 1,630.51	1,461.30	2,382,664
LOCAL CONTROL FUNDING F						9,964,814

Hillsborough City Element				v17.1b
LOCAL CONTROL FUNDING		2016-17		
CALCULATE LCFF PHASE-IN ENTITLEMENT		2016-17		
LOCAL CONTROL FUNDING FLOOR		10,987,760		
LOCAL CONTROL FUNDING FLOOR		9,964,814		
Applied Funding Formula: Floor		FLOOR		
LCFF Need (LCFF Target less LCFF Floor)		1,022,946		
Current Year Gap Funding		54.84%	560,984	
ECONOMIC RECOVERY PAYMENT		-		
LCFF Entitlement before Mirrored		10,525,798		
CALCULATE STATE AID				
Transition Entitlement		10,525,798		
Local Revenue (including RDA)		(17,398,849)		
Gross State Aid		-		
CALCULATE MINIMUM STATE AID				
	12-13 Rate	16-17 ADA	MINIMUM STATE AID	
2012-13 RL/Charter Gen BG & C	5,070.89	1,461.30	7,410,092	
2012-13 NSS Allowance (defined)			-	
Less Current Year Property Tax			(17,398,849)	
Subtotal State Aid for Historical			-	
Categorical funding from 2012			172,044	
Charter Categorical Block Grant			-	
Minimum State Aid Guarantee			172,044	
CHARTER SCHOOL MINIMUM				
Local Control Funding Formula		-		
Minimum State Aid plus Property		-		
Offset		-		
Minimum State Aid Prior to COE		-		
Total Minimum State Aid with		-		
TOTAL STATE AID		172,044		
Additional State Aid (Additional		-		
LCFF Phase-In Entitlement (before		10,525,798		
CHANGE OVER PRIOR YEAR		2.63%	269,472	
LCFF Entitlement PER ADA		7,203		
PER ADA CHANGE OVER PRIOR		5.68%	387	
LCFF SOURCES INCLUDING EX				
		Increase	2016-17	
State Aid	0.00%	-	172,044	
Property Taxes net of in-lieu	5.64%	929,400	17,398,849	
Charter in-Lieu Taxes	0.00%	-	-	
LCFF pre COE, Choice, Supp	5.58%	929,400	17,570,893	

Hillsborough City Element						v17.1b
LOCAL CONTROL FUNDING						2017-18
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment						COLA 1.110% 1.07% 2017-18
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	609.01	7,162	745	17	-	4,825,747
Grades 4-6	502.08	7,269		16	-	3,657,430
Grades 7-8	350.21	7,485		16	-	2,626,931
Grades 9-12	-	8,673	225	19	-	-
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	1,461.30	10,632,672	453,712	23,725	-	11,110,109
Targeted Instructional Impro						-
Home-to-School Transportat						-
Small School District Bus Rep						-
LOCAL CONTROL FUNDING F						11,110,109
ECONOMIC RECOVERY TARG						5/8 -
CALCULATE LCFF FLOOR						
				12-13 Rate	17-18 ADA	
Current year Funded ADA tin				4,989.33	1,461.30	7,290,908
Current year Funded ADA tin				81.57	1,461.30	119,198
Necessary Small School Allow						-
2012-13 Categoricals						1,026,526
2012-13 Categorical Program				-	-	-
Less Fair Share Reduction						(854,482)
Non-CDE certified New Chart				-	-	-
Beginning in 2014-15, prior y				\$ 2,014.40	1,461.30	2,943,643
LOCAL CONTROL FUNDING F						10,525,793

Hillsborough City Element				v17.1b
LOCAL CONTROL FUNDING		2017-18		
CALCULATE LCFF PHASE-IN ENTITLEMENT				
		2017-18		
LOCAL CONTROL FUNDING FLOOR		11,110,109		
LOCAL CONTROL FUNDING FLOOR		10,525,793		
Applied Funding Formula: Floor		FLOOR		
LCFF Need (LCFF Target less LCFF Floor)		584,316		
Current Year Gap Funding		73.96%	432,160	
ECONOMIC RECOVERY PAYMENT		-		
LCFF Entitlement before Mirrored		10,957,953		
CALCULATE STATE AID				
Transition Entitlement		10,957,953		
Local Revenue (including RDA)		(18,165,576)		
Gross State Aid		-		
CALCULATE MINIMUM STATE AID				
		12-13 Rate	17-18 ADA	MINIMUM STATE AID
2012-13 RL/Charter Gen BG & C		5,070.89	1,461.30	7,410,092
2012-13 NSS Allowance (defined by statute)		-		
Less Current Year Property Tax		(18,165,576)		
Subtotal State Aid for Historical		-		
Categorical funding from 2012-13		172,044		
Charter Categorical Block Grant		-		
Minimum State Aid Guarantee		172,044		
CHARTER SCHOOL MINIMUM STATE AID				
Local Control Funding Formula		-		
Minimum State Aid plus Property Tax		-		
Offset		-		
Minimum State Aid Prior to COE		-		
Total Minimum State Aid with COE		-		
TOTAL STATE AID		172,044		
Additional State Aid (Additional State Aid)		-		
LCFF Phase-In Entitlement (before Mirrored)		10,957,953		
CHANGE OVER PRIOR YEAR		4.11%	432,156	
LCFF Entitlement PER ADA		7,499		
PER ADA CHANGE OVER PRIOR YEAR		4.11%	296	
LCFF SOURCES INCLUDING EXCESS				
		Increase		2017-18
State Aid		0.00%	-	172,044
Property Taxes net of in-lieu		4.41%	766,727	18,165,576
Charter in-Lieu Taxes		0.00%	-	-
LCFF pre COE, Choice, Supp		4.36%	766,727	18,337,620

Hillsborough City Element						v17.1b
LOCAL CONTROL FUNDING						2018-19
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment						COLA 2.420% 1.07% 2018-19
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	609.01	7,335	763	17	-	4,942,317
Grades 4-6	502.08	7,445		16	-	3,745,985
Grades 7-8	350.21	7,666		16	-	2,690,455
Grades 9-12	-	8,883	231	20	-	-
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	1,461.30	10,889,784	464,675	24,298	-	11,378,757
Targeted Instructional Impro						-
Home-to-School Transportat						-
Small School District Bus Rep						-
LOCAL CONTROL FUNDING F						11,378,757
ECONOMIC RECOVERY TARG						3/4 -
CALCULATE LCFF FLOOR						
				12-13 Rate	18-19 ADA	
Current year Funded ADA tin				4,989.33	1,461.30	7,290,908
Current year Funded ADA tin				81.57	1,461.30	119,198
Necessary Small School Allow						-
2012-13 Categoricals						1,026,526
2012-13 Categorical Program				-	-	-
Less Fair Share Reduction						(854,482)
Non-CDE certified New Chart				-	-	-
Beginning in 2014-15, prior y				\$ 2,310.14	1,461.30	3,375,808
LOCAL CONTROL FUNDING F						10,957,958

Hillsborough City Element				v17.1b
LOCAL CONTROL FUNDING		2018-19		
CALCULATE LCFF PHASE-IN ENTITLEMENT				
		2018-19		
LOCAL CONTROL FUNDING FLOOR		11,378,757		
LOCAL CONTROL FUNDING FLOOR		10,957,958		
Applied Funding Formula: Floor		FLOOR		
LCFF Need (LCFF Target less LCFF Floor)		420,799		
Current Year Gap Funding		41.22%	173,453	
ECONOMIC RECOVERY PAYMENT		-		
LCFF Entitlement before Mirrored		11,131,411		
CALCULATE STATE AID				
Transition Entitlement		11,131,411		
Local Revenue (including RDA)		(18,851,301)		
Gross State Aid		-		
CALCULATE MINIMUM STATE AID				
		12-13 Rate	18-19 ADA	MINIMUM STATE AID
2012-13 RL/Charter Gen BG & C		5,070.89	1,461.30	7,410,092
2012-13 NSS Allowance (defined by statute)		-		
Less Current Year Property Tax		(18,851,301)		
Subtotal State Aid for Historical		-		
Categorical funding from 2012-13		172,044		
Charter Categorical Block Grant		-		
Minimum State Aid Guarantee		172,044		
CHARTER SCHOOL MINIMUM STATE AID				
Local Control Funding Formula		-		
Minimum State Aid plus Property Tax		-		
Offset		-		
Minimum State Aid Prior to COE		-		
Total Minimum State Aid with		-		
TOTAL STATE AID		172,044		
Additional State Aid (Additional State Aid)		-		
LCFF Phase-In Entitlement (before Mirrored)		11,131,411		
CHANGE OVER PRIOR YEAR		1.58%	173,458	
LCFF Entitlement PER ADA		7,617		
PER ADA CHANGE OVER PRIOR YEAR		1.57%	118	
LCFF SOURCES INCLUDING EXCESS				
		Increase	2018-19	
State Aid		0.00%	-	172,044
Property Taxes net of in-lieu		3.77%	685,724	18,851,301
Charter in-Lieu Taxes		0.00%	-	-
LCFF pre COE, Choice, Supp		3.74%	685,724	19,023,345

Hillsborough City Elementary (68908) - 2016-17 Proposed Budget				
Minimum Proportionality Percentage (MPP): Summary Supplemental & Concentration Grant				
	2016-17	2017-18**	2018-19**	
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>	23,244	23,725	24,298	
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils	23,244	23,725	24,298	
Prior Year EIA expenditures 2014-15 py exp (2013-14 exp) must >= 2012-13 EIA exp				
3. Difference [1] less [2]	-	-	-	
4. Estimated Additional Supplemental & Concentration Grant Funding <i>[3] * GAP funding rate</i>	-	-	-	
GAP funding rate	54.84%	73.96%	41.22%	
5. Estimated Supplemental and Concentration Grant Funding [2] plus [4] (unless [3]<0 then [1]) <b>LCAP Section 3, Part A</b>	23,244	23,725	24,298	
6. Base Funding <i>LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement &amp; Transportation</i>	10,502,554	10,934,228	11,107,113	
LCFF Phase-In Entitlement	10,525,798	10,957,953	11,131,411	
7/8. Minimum Proportionality Percentage* <i>[5] / [6]</i> <b>LCAP Section 3, Part B</b>	0.22%	0.22%	0.22%	
*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year. If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5. **Regulations only require an LEA to demonstrate how it is meeting the proportionality percentage in the LCAP year, not across all three years.				
SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP				
	2016-17	2017-18	2018-19	
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 23,244	\$ 23,725	\$ 24,298	
Current year Minimum Proportionality Percentage (MPP)	0.22%	0.22%	0.22%	

**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

**Hillsborough City Elementary (68908) - 2016-17 Proposed Budget**

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
COLA	1.57%	0.85%	1.02%	0.00%	1.11%	2.42%
GAP Funding rate	12.00%	30.16%	52.20%	54.84%	73.96%	41.22%
<b>Estimated Property Taxes (with RDA)</b>	<b>14,316,397</b>	<b>15,353,028</b>	<b>16,469,449</b>	<b>17,398,849</b>	<b>18,165,576</b>	<b>18,851,301</b>
Less In-Lieu transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Local Revenue	\$ 14,316,397	\$ 15,353,028	\$ 16,469,449	\$ 17,398,849	\$ 18,165,576	\$ 18,851,301
Statewide 90th percentile rate	\$ 12,921.15	---	---	---	---	---

**UNDUPLICATED PUPIL PERCENTAGE**

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
District Enrollment	1,528	1,546	1,498	1,498	1,498	1,498
COE Enrollment	-	-	-	-	-	-
Total Enrollment	1,528	1,546	1,498	1,498	1,498	1,498
District Unduplicated Pupil Count	27	16	16	16	16	16
COE Unduplicated Pupil Count	-	-	-	-	-	-
Total Unduplicated Pupil Count	27	16	16	16	16	16
	<i>1-yr percentage</i>	<i>2-yr percentage</i>	<i>3-yr percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>
Single Year Unduplicated Pupil Percentage	1.77%	1.03%	1.07%	1.07%	1.07%	1.07%
<b>Unduplicated Pupil Percentage (%)</b>	<b>1.77%</b>	<b>1.40%</b>	<b>1.29%</b>	<b>1.06%</b>	<b>1.07%</b>	<b>1.07%</b>

**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

Hillsborough City Elementary (68908) - 2016-17 Proposed Budget

**AVERAGE DAILY ATTENDANCE (ADA)**

**Enter ADA. Calculator will use greater of total current or prior year ADA. For Unified Districts that received Charter School General Purpose BG offset: enter ONLY the District's ADA, not the Charter School's ADA.**

Enter Regular ADA by grade span. Enter 'Ungraded' ADA EITHER by grade span OR on the Ungraded rows

ADA	ADA to use:	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Grades TK-3	B-1	596.12	592.10	616.59	608.14	608.14	608.14	608.14
Grades 4-6	B-2 P-2	525.70	530.92	531.97	495.23	495.23	495.23	495.23
Grades 7-8	B-3 (Annual for SDC ext. year)	348.76	355.67	347.34	349.03	349.03	349.03	349.03
Grades 9-12	B-4	-	-	-	-	-	-	-
Ungraded (enter here OR in spans above)								

NPS, NPS-LCI, CDS:

TK-3	E-1	2.97	2.89	0.87	0.87	0.87	0.87
4-6	E-2	1.07	2.84	6.85	6.85	6.85	6.85
7-8	E-3	5.24	3.29	1.18	1.18	1.18	1.18
9-12	E-4	-	-	-	-	-	-

COE operated (Community School, Special Ed):

TK-3	E-6 & E-11	-	-	-	-	-	-
4-6	E-7 & E-12	-	-	-	-	-	-
7-8	E-8 & E-13	-	-	-	-	-	-
9-12	E-9 & E-14	-	-	-	-	-	-

<b>TOTAL</b>		1,487.97	1,504.92	1,461.30	1,461.30	1,461.30	1,461.30
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<b>RATIO: District ADA to Enrollment</b>	<b>0.97</b>	<b>0.97</b>	<b>0.98</b>	<b>0.98</b>	<b>0.98</b>	<b>0.98</b>
<b>RATIO: Combined ADA to Enrollment</b>	0.97	0.97	0.98	0.98	0.98	0.98

**CHARTER ADA ADJUSTMENT**

2013-14      2014-15      2015-16      2016-17      2017-18      2018-19

ADA transfer: Student from District to Charter (cross fiscal year)

Grades TK-3	A-6	-	-	-	-	-	-
Grades 4-6	A-7	-	-	-	-	-	-
Grades 7-8	A-8	-	-	-	-	-	-
Grades 9-12	A-9	-	-	-	-	-	-

ADA transfer: Student from Charter to District (cross fiscal year)

Grades TK-3	A-11	-	-	-	-	-	-
Grades 4-6	A-12	-	-	-	-	-	-
Grades 7-8	A-13	-	-	-	-	-	-
Grades 9-12	A-14	-	-	-	-	-	-

Difference (if diff. < 0, no adj. to PY ADA)	-	-	-	-	-	-
--	---	---	---	---	---	---

**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

**Hillsborough City Elementary (68908) - 2016-17 Proposed Budget**

**LCFF ADA**

**Calculator will use greater of total current or prior year ADA where appropriate**

2013-14						
Grade Span	2012-13 P2	2013-14 P2	Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	Total
Grades TK-3	596.12	592.10	-	2.97	-	595.07
Grades 4-6	525.70	530.92	-	1.07	-	531.99
Grades 7-8	348.76	355.67	-	5.24	-	360.91
Grades 9-12	-	-	-	-	-	-
Ungraded	-	-	-	-	-	-
SUBTOTAL	1,470.58	1,478.69	-	-	-	-
		8.11				
Declining or Increasing ADA		Increase				
NSS	-	-	-	-	-	-
TOTAL ADA	1,470.58	1,478.69	-	9.28	-	1,487.97
2014-15						
Grade Span	2013-14 P2	2014-15 P2	Funded NSS ADA	NPS, CDS, & COE operated		Total
Grades TK-3	592.10	616.59	-	2.89		619.48
Grades 4-6	530.92	531.97	-	2.84		534.81
Grades 7-8	355.67	347.34	-	3.29		350.63
Grades 9-12	-	-	-	-		-
SUBTOTAL	1,478.69	1,495.90	-	-		-
		17.21				
Declining or Increasing ADA		Increase				
NSS	-	-	-	-	-	-
TOTAL ADA	1,478.69	1,495.90	-	9.02		1,504.92
2015-16						
Grade Span	2014-15 P2	2015-16 P2	Funded NSS ADA	NPS, CDS, & COE operated		Total
Grades TK-3	616.59	608.14	-	0.87		617.46
Grades 4-6	531.97	495.23	-	6.85		538.82
Grades 7-8	347.34	349.03	-	1.18		348.52
Grades 9-12	-	-	-	-		-
SUBTOTAL	1,495.90	1,452.40	-	-		-
		(43.50)				
Declining or Increasing ADA		Decline				
NSS	-	-	-	-	-	-
TOTAL ADA	1,495.90	1,452.40	-	8.90		1,504.80

**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

**Hillsborough City Elementary (68908) - 2016-17 Proposed Budget**

2016-17					
Grade Span	2015-16 P2	2016-17 P2	Funded NSS ADA	NPS, CDS, & COE operated	Total
Grades TK-3	608.14	608.14	-	0.87	609.01
Grades 4-6	495.23	495.23	-	6.85	502.08
Grades 7-8	349.03	349.03	-	1.18	350.21
Grades 9-12	-	-	-	-	-
SUBTOTAL	1,452.40	1,452.40			
		-			
Declining or Increasing ADA		No Change			
NSS	-	-			
TOTAL ADA	1,452.40	1,452.40	-	8.90	1,461.30

  

2017-18					
Grade Span	2016-17 P2	2017-18 P2	Funded NSS ADA	NPS, CDS, & COE operated	Total
Grades TK-3	608.14	608.14	-	0.87	609.01
Grades 4-6	495.23	495.23	-	6.85	502.08
Grades 7-8	349.03	349.03	-	1.18	350.21
Grades 9-12	-	-	-	-	-
SUBTOTAL	1,452.40	1,452.40			
		-			
Declining or Increasing ADA		No Change			
NSS	-	-			
TOTAL ADA	1,452.40	1,452.40	-	8.90	1,461.30

**STATE FUNDING INCORPORATED INTO LCFF**

Hillsborough City Elementary (68908) - 2016-17 Proposed Budget

5/31/16

**2012-13 REVENUE LIMIT DATA**

Line	CDE Exhibit		Annual Certific.	Adjustments	12-13 RL DATA
<b>School District per ADA Calculations</b>					
<b>2012-13 ADA for Rates</b>					
A-1	2012-13 Adj DI RL /ADA Rate	Revenue Limit ADA (Excl NSS)	1,492.44		1,492.44
A-2	2012-13 Adj DI RL /ADA Rate	Charter School Block Grant Offset ADA	-		-
A-3	2012-13 Adj DI RL /ADA Rate	Necessary Small School ADA	-		-
A-4	2012-13 Adj DI RL /ADA Rate	Total District ADA (A-1 - A-2 + A-3)	1,492.44	-	1,492.44
<b>2012-13 Revenue Limit Data Elements</b>					
B-1	2012-13 Adj DI RL /ADA Rate	Base Revenue Limit per ADA (excl Add-ons)	\$ 6,410.11		\$ 6,410.11
B-2	2012-13 Adj DI RL /ADA Rate	Meals/BTSA/Adj Add-on per ADA (AB851)	\$ 8.85		\$ 8.85
B-3	2012-13 Adj DI RL /ADA Rate	Total Undef. BRL/ADA and AB951 Adj (B-1 + B-2)	\$ 6,418.96	\$ -	\$ 6,418.96
<b>2012-13 Other Revenue Limit Funding and Adjustments (subject to deficit)</b>					
B-4	2012-13 Adj DI RL /ADA Rate	Special Revenue Limit Adjustments	\$ -		\$ -
B-5	2012-13 Adj DI RL /ADA Rate	Center for Advance Research and Technology	\$ -		\$ -
B-6	2012-13 Adj DI RL /ADA Rate	All Charter District Revenue Limit Adjustment	\$ -		\$ -
B-7	2012-13 Adj DI RL /ADA Rate	Total Other RL Fdg & Adj (B-4 + B-5 - B-6)	\$ -	\$ -	\$ -
<b>2012-13 Other Revenue Limit Funding and Adjustments (not subject to deficit)</b>					
B-8	2012-13 Adj DI RL /ADA Rate	Unemployment Insurance	\$ 144,577		\$ 144,577
B-9	2012-13 Adj DI RL /ADA Rate	PERS Safety Adjustment	\$ -		\$ -
B-10	2012-13 Adj DI RL /ADA Rate	SFUSD PERS Adjustment	\$ -		\$ -
B-11	2012-13 Adj DI RL /ADA Rate	PERS Adjustment	\$ 22,845		\$ 22,845
B-12	2012-13 Adj DI RL /ADA Rate	Total Other RL Fdg & Adj (Sum of B8:B10 - B11)	\$ 121,732	\$ -	\$ 121,732
B-13	2012-13 Adj DI RL /ADA Rate	Deficit Factor	0.77728	-	0.77728
<b>Calculated Rates per ADA</b>					
C-1	2012-13 Adj DI RL /ADA Rate	<b>Rate 1: Floor BRL Rate per ADA</b> Deficited BRL per ADA (B-3 * B-13)	\$ 4,989.33		\$ 4,989.33
C-2	2012-13 Adj DI RL /ADA Rate	<b>Rate 2: Floor Other BRL per ADA</b> Other RL per ADA (((B-7 * B-13) + B-12)/A-4)	\$ 81.57		\$ 81.57
C-3	2012-13 Adj DI RL /ADA Rate	<b>Rate 3: Minimum State Aid Funding per ADA</b> Adjusted RL per ADA for Min. State Aid ((((A-1 - A-2) * B-3) + B-7) * B-13) + B-12) / A-4)	\$ 5,070.89		\$ 5,070.89
B-11	School District LCFF Transition Calculation	Prior Year Cumulative Gap Rate (manual entry ONLY for school districts without certified CDE principal apportionment exhibits)	\$ -		\$ -
<b>Necessary Small School Data</b>					
G-4	N/A Sch District Revenue Limit	Necessary Small School Add-on Amount	\$ 263.58		\$ 263.58
		Allowance for Necessary Small School (deficited)	\$ -		\$ -
<b>Historical information for School Districts in existence in 2012-13:</b>					
E-1	Sch District Revenue Limit	Total Revenue Limit	\$ 7,568,007		\$ 7,568,007
E-2	Sch District Revenue Limit	Local Revenue	\$ 13,413,759		\$ 13,413,759
E-3	Sch District Revenue Limit	Charter Sch Gen Purpose BG Offset	\$ -		\$ -
<b>State Aid for Revenue Limit</b>					-

**STATE FUNDING INCORPORATED INTO LCFF**

Hillsborough City Elementary (68908) - 2016-17 Proposed Budget

5/31/16

**2012-13 CHARTER SCHOOL DATA**

**Charter School per ADA calculations**

**2012-13 Elements**

B-1 Charter School LCFF 2012-13 General Purpose Funding

\$	-		\$	-
----	---	--	----	---

Transition Calculation

B-2 Charter School LCFF 2012-13 Funded ADA

\$	-			-
----	---	--	--	---

Transition Calculation

**2012-13 Calculated Floor Rates**

B-3 Charter School LCFF Base Floor Rate per ADA  
(B-1 / B-2)

\$	-	\$	-	\$	-
----	---	----	---	----	---

B-7 Charter School LCFF Categorical Program Entitlement Rate per  
Transition Calculation ADA

\$	-		\$	-
----	---	--	----	---

B-9 Charter School LCFF Base Floor Rate per ADA - New Charter  
Transition Calculation

\$	-		\$	-
----	---	--	----	---

**Other Calculated Rates per ADA**

B-11 Charter School LCFF Prior Year Cumulative Gap Rate  
Transition Calculation (manual entry ONLY for school districts without certified  
CDE principal apportionment exhibits)

\$	-		\$	-
----	---	--	----	---

N/A N/A Minimum State Funding per ADA  
(B-1 / B-2)

\$	-	\$	-	\$	-
----	---	----	---	----	---

**Historical information for Charter Schools in existence in 2012-13**

B-5 EHS Charter Block Grant (COE, Adjusted Total

B-3 COE EHS & SBC) In Lieu of Property Taxes

E-5 Charter Block Grant (Unified) Adjusted Total In Lieu of Property Taxes

-			-
-			-

**State Aid for Charter General Purpose Block Grant**

-

**BASIC AID DISTRICTS FAIR SHARE**

8.92%

CDE Schedule Re-Certified

June 2013

2011-12 Fair Share taken in 2012-13

\$ 886,663

2013-14 Exhibit:

2012-13 Cat Program Entitle.

A-50 Subsumed into LCFF

2012-13 Fair Share (2013-14 only)

\$ 854,482

Adjusted 2012-13 Fair Share (2014-15  
through full statewide implementation)  
A-51 Subsumed into LCFF [E.C. 42238.03(a)(2)(B)]

854,482

## STATE FUNDING INCORPORATED INTO LCFF

Hillsborough City Elementary (68908) - 2016-17 Proposed Budget

5/31/16

## CATEGORICAL FUNDING REPEALED WITH LCFF

Exhibit	Title	2012-13 Deficited
<b>2012-13 Categorical Programs Entitlements Subsumed into LCFF (2015-16 P-1 Certification)</b>		
A-1	Remedial Program	-
A-2	Retained and Recommended for Retention	-
A-3	Low STAR Score and At Risk of Retention	-
A-4	Core Academic Program	18,849
A-5	Regional Occupational Centers/Programs	-
A-6	County Offices of Education Fiscal Oversight	-
A-7	Middle and High School Counseling	-
A-8	Pupil Transportation	-
A-8	Pupil Transportation - AB 104 adjustment	-
A-9	Small District/COE Bus Replacement	-
A-10	Gifted and Talented Education	13,183
A-11	Economic Impact Aid	20,771
A-12	Math and Reading Professional Development	8,017
A-13	Math and Reading Professional Development - English Learners	1,002
A-14	Administrator Training Program	-
A-15	Adult Education	-
A-16	Education Technology - California Technology Assistance Project	-
A-17	Education Technology - Statewide Education Technology Services	-
A-18	Deferred Maintenance	49,777
A-19	Instructional Materials Fund Realignment Program	79,412
A-20	Community Day School Additional Funding	-
A-21	Bilingual Teacher Training	-
A-22	Peer Assistance and Review	9,799
A-23	Reader Services for Blind Teachers	-
A-24	National Board Certification for Teachers	-
A-25	California School Age Families Education	-
A-26	California High School Exit Exam Intensive Instruction	-
A-27	Teacher Dismissal Apportionments	-
A-28	Community Based English Tutoring	-
A-29	School Safety and Violence Prevention	7,990
A-30	Class Size Reduction Grade 9	-
A-31	International Baccalaureate Diploma Program	-
A-32	Advance Placement Fee Reimbursement	-
A-33	Pupil Retention Block Grant	-
A-34	Teacher Credentialing Block Grant	-
A-35	Teacher Credentialing Block Grant Regional Support	-
A-36	Professional Development Block Grant	83,169
A-37	Targeted Instructional Improvement Block Grant	-
A-38	School and Library Improvement Block Grant	104,113
A-39	School Safety Competitive Block Grant	-
A-40	School Safety Competitive Block Grant (Prov 1)	-
A-41	Physical Education Teacher Incentive Program	-
A-42	Arts and Music Block Grant	19,908
A-43	Williams County Oversight	-
A-44	Valenzuela County Oversight	-
A-45	Certificated Staff Mentoring	-
A-46	Child Oral Health Assessments	1,137
A-47	Standards for Preparation and Licensing of Teachers	-
A-48	Community Day School Additional Funding for Mandatory Expelled Pupils	-
A-49	Class Size Reduction Grades K - 3	609,399
A-53	Charter School Categorical Block Grant	-
A-54	Charter School In-Lieu of Economic Impact Aid	-
A-55	New Charter Supplemental Categorical Block Grant	-
A-8	Pupil Transportation (Manual Adjustment)	
A-9	Small District/COE Bus Replacement (Manual Adjustment)	
A-37	Targeted Instructional Improvement Block Grant (Manual Adjustment)	
OTHER MANUAL ADJUSTMENTS TO PRE-FILL AMOUNTS		
<b>Total Categorical Program Funding incorporated into LCFF</b>		1,026,526
<b>Total Categorical Program Funding before Section 12.42 reduction</b>		
<b>Categorical funding per ADA incorporated into ERT</b>		

District

Charter

**STATE FUNDING INCORPORATED INTO LCFF**

Hillsborough City Elementary (68908) - 2016-17 Proposed Budget

5/31/16

<b>TOTAL STATE AID</b>	139,863	-
<b>TOTAL ENTITLEMENT (RL/BG + CATEGORICALS LESS FAIR SHARE)</b>	<b>7,707,870</b>	<b>-</b>
<b>TOTAL ENTITLEMENT PER ADA</b>	<b>5,165</b>	

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July 1 Budget  
2016-17 Budget  
Technical Review Checks

Hillsborough City Elementary

San Mateo County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## **IMPORT CHECKS**

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue	

Limit Transfers-Prior Years).

PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.

PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).

PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334.

PASSED

## **GENERAL LEDGER CHECKS**

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.

PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.

PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.

PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource.

PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73).

PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73.

PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73.

PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73.

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund.

PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

## **SUPPLEMENTAL CHECKS**

CB-BUDGET-CERTIFY - (F) - In Form CB, the district checked the box relating to the required budget certifications.

PASSED

CB-BALANCE-ABOVE-MIN - (W) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C).

PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.

PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or

No, where applicable, for the form to be complete.

PASSED

## **EXPORT CHECKS**

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved.

PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided.

PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided.

PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided.

PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided.

PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)

PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed.

PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved.

PASSED

Checks Completed.

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July 1 Budget  
2015-16 Estimated Actuals  
Technical Review Checks

Hillsborough City Elementary

San Mateo County

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## **IMPORT CHECKS**

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue	

Limit Transfers-Prior Years).

PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.

PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).

PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334.

PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791).

PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource.

PASSED

## **GENERAL LEDGER CHECKS**

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).

PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.

PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980)

must net to zero by fund.

PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.

PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource.

PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73).

PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73.

PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73.

PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73.

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund.

PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

PASSED

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.

PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for

Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

## **SUPPLEMENTAL CHECKS**

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

## **EXPORT CHECKS**

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.