

Student Success

SHORELINE UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES REGULAR MEETING

AGENDA

Thursday, September 10, 2015

WEST MARIN SCHOOL
11550 State Route 1, Point Reyes

1. Formal opening and call to order 5:00 p.m. – Old Gym
2. Roll call
3. Approval and adoption of agenda ACTION
4. Announcement regarding closed sessions items
5. Comments from the public on closed session items
6. Recess to closed session

CLOSED SESSION - Staff Room 5:15 p.m.

With respect to every item of business to be conducted in closed session pursuant to Government Code:

- 54957.6: Conference with Labor Negotiator, Nancy Neu, regarding classified and certificated negotiations
- Education Code 35146: Student Discipline and Other Confidential Student Matters: Student ID# 26902 expulsion hearing

RECONVENE TO PUBLIC SESSION 6:00 p.m.

We welcome you to this evening's meeting. The public may provide information and ask questions relevant to agenda items at the time those items are under consideration. We would appreciate it if you would identify yourself by name when addressing the Board. Speakers are limited to four minutes each. Copies of the agenda are located on the agenda table. **-Note: Public comments will be heard at approximately 7:30 p.m.**

7. Announcement of any reportable action taken in closed session INFORMATION
8. Flag salute
9. Student of the month PRESENTATION
10. Student representative report INFORMATION
11. Consent agenda ACTION
The Consent agenda is a group of routine items that are approved by a single Board action. They are grouped together for a single decision in order to save time. A Board member, the superintendent or a person in the audience may ask that any item be removed and acted upon separately.
 - 11.1 Minutes: Approve minutes of August 20, 2015, regular meeting
 - 11.2 Warrants: General
 - 11.3 Acceptance of gifts: To Bodega Bay School PTA: Bodega Bay Fisherman's Festival donated \$3,000, and Daniel Sneed of Freeport - McMoran Oil and Gas donated \$500.00
12. Approve request by Tomales High School seniors for off-campus lunch privilege for 2015-16 ACTION
13. Transportation report from Director of Transportation George Borges INFORMATION
14. Technology report from Tech Support Ryan Corrigan INFORMATION

Curriculum and Instruction

- 15. Principals' report **INFORMATION**
- 16. Superintendent report **INFORMATION**
- 17. Board of Trustees' report **INFORMATION**
- 18. Interdistrict transfer attendance report **INFORMATION**
- 19. Persons desiring to address the Board on items not on the agenda. The Board will listen to your comments but are unable to engage in a discussion.
- 20. Public Hearing: Pupil Textbook and Instructional Materials Incentive Act for 2015-16 **INFORMATION**
- 21. Adopt Resolution # 2015.16.2 – Pupil Textbook and Instructional Material Incentive Act for 2015-16 **ACTION**
- 22. Quarterly Report on William's Uniform Complaints **INFORMATION**

Finance and District Business

- 23. Chief Business Official report **INFORMATION**
- 24. Approve Unaudited Actual Revenues and Expenditures Report for 2014-15 **ACTION**
- 25. Adopt Resolution # 2015.16.3 – GANN Limit **ACTION**
- 26. California School Employees Association (CSEA) would like to sunshine 2015-16 negotiation items with Shoreline USD **INFORMATION**
- 27. Shoreline USD would like to sunshine 2015-16 negotiation items with California School Employees Association (CSEA) **INFORMATION**
- 28. Discussion of appointment process for the open seat in Trustee Area 3 **DISCUSSION**
- 29. Review the process that the District needs to consider before entering into a lease of school district surplus property **DISCUSSION**

Employees

- 30. Consider employment of Snow McIsaac, instructional assistant at Tomales High School, six hours per day, five days a week, effective August 26, 2015 **ACTION**

Policy

- 31. Second reading of BB 9250 – Remuneration, Reimbursement & Other Benefits **DISCUSSION/ACTION**

Auxiliary

- 32. Agenda items for future meetings
- 33. Communications

Adjournment

Written materials for open session items that are distributed to the Board of Trustees within 72 hours of the board meeting are available for public inspection immediately upon distribution at the District Office, 10 John Street, Tomales.

In compliance with the Americans with Disabilities Act, for those requiring special assistance to access the Board meeting room, to access written documents being discussed at the Board meeting, or to otherwise participate at Board meetings, please contact Jeannie Moody at (707) 878-2225 for assistance. Notification at least 48 hours before the meeting will enable the District to make reasonable arrangements to ensure accessibility to the Board meeting and to provide any required accommodations, auxiliary aids or services.

**SHORELINE UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES**

2015

PRESIDENT

JILL MANNING-SARTORI

VICE PRESIDENT

CLERK

CLARETTE MCDONALD

BOARD REPRESENTATIVE

JIM LINO

TRUSTEE

MONIQUE MORETTI

TRUSTEE

JANE HEALY

TRUSTEE

TIM KEHOE

**STUDENT
REPRESENTATIVE**

SECRETARY

NANCY NEU

SHORELINE UNIFIED SCHOOL DISTRICT
2015 REGULAR BOARD MEETING CALENDAR

January 15, 2015	- 8:30 A.M.	-	Tomales High School
February 19, 2015		-	West Marin School
March 12, 2015		-	Bodega Bay School
April 16, 2015		-	Tomales Elementary School
May 21, 2015		-	Tomales High School
June 18, 2015		-	West Marin School
July 16, 2015		-	TBD – if needed
August 20, 2015		-	Tomales Elementary School
September 10, 2015		-	West Marin School
October 15, 2015		-	Tomales High School
November 19, 2015		-	Inverness School
December 10, 2015		-	Tomales Elementary School

All regular Board meetings will be held at 6:00 p.m. except the January 15 meeting, which will be held at 8:30 a.m. All regular Board meetings will be on the third Thursday of the month except the March, September, and December meetings will be on the second Thursday of the month to meet deadline for interim and unaudited actuals reports.

SPECIAL MEETINGS

Special meetings/workshops/forums will be scheduled on a case-by-case basis at the time there is a need.

Adopted by the Board: December 18, 2014

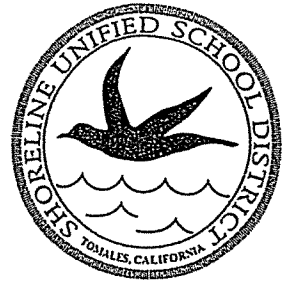
**Shoreline Unified School District
Board Meeting Calendar
2015**

<u>Date</u>	<u>Location</u>	<u>Proposed/Potential Agenda Items</u>
January	THS	<ol style="list-style-type: none"> 1. THS Student/Class Presentations 2. Senior Trip 3. Close-Up Trip 4. Goodell Financial Audit 5. Budget Committee Report 6. Superintendent Evaluation – Closed Session
February	WMS	<ol style="list-style-type: none"> 1. Consolidated Application (Part II) 2. Certificated Seniority List 3. Impact Aid Trip – Washington, DC 4. Dibels Report 5. Principal Evaluations – Closed Session 6. SEA Probationary Employee Evaluations - Closed 7. Superintendent Evaluation 8. Board Elections 9. March 15 notifications
March	BBS	<ol style="list-style-type: none"> 1. Second Interim 2. Williams Complaints 3. Golden Bell Program 4. Food Service Report 5. March 15 notifications 6. Summer School 7. Superintendent Evaluation 8. Board Elections
April	TES	<ol style="list-style-type: none"> 1. Shoreline Acres MOU 2. Golden Bell Nominees 3. District House Rent 4. GASB 45 Actuarial 5. Elections Resolution 6. Approve Reduced Job Shares 7. MCF Grant Report 8. Principal Single Site Plan Reports 9. Board Elections 10. Student Performance review
May	THS	<ol style="list-style-type: none"> 1. Budget Public Hearing 2. LCAP Public Hearing 3. CBO Contract 4. Superintendent Contract 5. Principal Contracts 6. Contract Extensions for Counselor and Ag Dept. 7. CIF Representatives 8. EPA Expenditures 9. Board Elections 10. CSEA Probationary Employee Evaluations

June	WMS	<ol style="list-style-type: none"> 1. Board Goals Assessment 2. Consolidated Application (Part I) 3. Adopt Budget 4. LCAP Approval 5. Williams Complaints 6. Budget Transfer Resolution 7. Superintendent Goals 8. Board Elections
August	TES	<ol style="list-style-type: none"> 1. Student Teaching Agreement with SSU 2. AG Vocational Ed Grant 3. THS Coaches 4. NAFIS Conference 5. Salary Schedules 6. Board Goals Review/Update 7. Board Elections
September	WMS	<ol style="list-style-type: none"> 1. B-Wet Grant 2. Williams Complaints 3. Textbook Resolution 4. Gann Limit Resolution 5. Unaudited Actuals 6. Curriculum Update 7. Board Elections
October	THS	<ol style="list-style-type: none"> 1. Transportation Report 2. Board Elections
November	INV	<ol style="list-style-type: none"> 1. Student Performance Review 2. Facilities Report 3. Special Education Report
December	TES	<ol style="list-style-type: none"> 1. Organizational Meeting 2. First Interim 3. Review/Update Board Meeting Calendar

SHORELINE UNIFIED SCHOOL DISTRICT

P.O. Box 198 Tomales, California 94971 (707) 878-2266 FAX: (707) 878-2554



September 1, 2015

Hana Cassel
PO Box 481
Inverness, CA 94937

Dear Hana:

It is my pleasure to inform you that the West Marin Elementary School faculty has selected you as one of Shoreline's Student of the Month for September 2015.

Your selection is an honor of which you and your family can be most proud.

You have been selected on the basis of scholarship, citizenship, wholesome attitudes, service to school, and/or special accomplishments.

I invite you and your family to the Shoreline Unified School District Board of Trustees meeting to be held at West Marin School on Thursday, September 10, 2015, 6:00 p.m., at which time we may acknowledge your selection before the Board of Trustees.

Congratulations!

Sincerely,

Nancy Neu
Superintendent

SHORELINE UNIFIED SCHOOL DISTRICT

P.O. Box 198 Tomales, California 94971 (707) 878-2266 FAX: (707) 878-2554



September 1, 2015

Buddy Faure
PO Box 343
Inverness, CA 94937

Dear Buddy:

It is my pleasure to inform you that the West Marin Elementary School faculty has selected you as one of Shoreline's Student of the Month for September 2015.

Your selection is an honor of which you and your family can be most proud.

You have been selected on the basis of scholarship, citizenship, wholesome attitudes, service to school, and/or special accomplishments.

I invite you and your family to the Shoreline Unified School District Board of Trustees meeting to be held at West Marin School on Thursday, September 10, 2015, 6:00 p.m., at which time we may acknowledge your selection before the Board of Trustees.

Congratulations!

Sincerely,

Nancy Neu
Superintendent

**SHORELINE UNIFIED SCHOOL DISTRICT
MINUTES OF THE REGULAR MEETING
AUGUST 20, 2015**

UNAPPROVED MINUTES

A regular meeting of the Shoreline Unified School District Board of Trustees was held at Tomales Elementary School on Thursday, August 20, 2015.

1. President Jill Manning-Sartori called the meeting to order at 5:02 p.m.
2. Board members present: Jill Manning-Sartori, Clarette McDonald, Tim Kehoe, Jim Lino and Jane Healy. Monique Moretti arrived at 5:05 p.m. Board member absent: Kegan Stedwell. Staff present: Superintendent Nancy Neu, Adam Jennings, Matt Nagle, Jim Patterson, Nancy Wolf, Bruce Abbott and Jeannie Moody.
3. Approved and adopted the agenda.
(Lino/Kehoe AYES: Moretti/McDonald/Kehoe/Lino/Manning-Sartori/Healy
NOES: None ABSENT: Stedwell ABSTAIN: None) Motion passes.
4. Announced closed session item.
5. No comments from the public on closed session item.
6. Recessed to closed session at 5:07 p.m.
7. Reconvened to public session at 6:06 p.m.
8. No reportable action was taken in closed session.
9. Consent Agenda
 - 9.1. Approved minutes of June 18, 2015, regular meeting.
 - 9.2. Approved minutes of July 16, 2015, regular meeting.
 - 9.3. Approved payment of warrants.
 - 9.4. Approved 2015-16 Tomales High School Coaches.
 - 9.5. Approved a staff development date change on the 2015-16 school calendar from Friday, January 15th to Friday, January 29th.
 - 9.6. Approved Chief Business Official Bruce Abbott to attend the National Association of Federally Impacted Schools 2015 Fall Conference from September 27 – 29, in Washington, D.C.
(Healy/McDonald AYES: Moretti/McDonald/Kehoe/Lino/Manning-Sartori/Healy
NOES: None ABSENT: Stedwell ABSTAIN: None) Motion passes.
10. Raquel Rose, Assistant Superintendent for Marin County Office of Education along with Eileen Smith presented a Cohort 13 Math & Science Overview and asked if Shoreline would be interested in being the Local Education Agency (LEA) for the California Mathematics and Science Partnership (CaMPS) Cohort 13 grant. This three-year partnership will support 6th – 11th grade Marin County educators in developing project based learning units aligned to the Common Core Math and Next Generation Science Standards.
11. Approved independent contractor contract with Dr. Scott Mahoney (Mahoney Consulting) to provide advisory services for our superintendent search in the amount of \$6,500 plus any expenses incurred.
(Kehoe/Lino AYES: Moretti/McDonald/Kehoe/Lino/Manning-Sartori/Healy
NOES: None ABSENT: Stedwell ABSTAIN: None) Motion passes.
12. Considered approving the summary of terms to allow Spear Point Energy a 90-day due diligence study. Alvin Duskin approached the Board to say that this is no longer the first step in the process. Mr. Duskin would like the Board to form an advisory committee to declare the two proposed sites of Shoreline

property as surplus. This must be done prior to Shoreline entering into a lease agreement with Spear Point Energy. Mr. Duskin mentioned that this project must be completed by 2016. Jim Lino amended his motion and Tim Kehoe seconded to table this item until the September board meeting.

Curriculum and Instruction

13. The principals' reported that the first few days of school are off to a great start. Principal Nancy Wolf announced that Bodega Bay School will be honoring Dale Webster (BBS Custodian) for breaking the Guinness Book of World Records by surfing everyday for forty years. Everyone is invited to this celebration at the school on Thursday, September 3, 2015. Principal Adam Jennings reported that Tomales High School was awarded a six year accreditation from Western Association of Schools and Colleges (WASC). Mr. Jennings then reported that every student this year will have access to a 14" chrome book. Principal Matt Nagle reported that West Marin/Inverness had a three week jumpstart to kindergarten program over the summer as well as a Wild Cat Camp in lieu of summer school. Principal Jim Patterson thanked his custodians for their hard work over the summer in making the Tomales Elementary School campus look amazing. The TES slogan this year is "We're not perfect but we're working on it".
14. Superintendent Nancy Neu reported that Ryan Corrigan our district-wide technology support will present to the Board at our September meeting on the technology growth at Shoreline. She then reminded everyone about the staff breakfast on August 24th at the high school and that the Board Retreat will be on Monday, October 19.
15. Board President Jill Manning-Sartori announced that Vice President Kegan Stedwell has resigned from the Board. Ms. Manning-Sartori reminded the Board about the CSBA conference in San Diego from December 2 – 5. She and Superintendent Neu will be attending and encouraged all board members to attend as well. She then expressed condolences to Jolynn McClelland on the passing of her father Joe Mendoza.
16. Board of Trustees November 3, 2015 election update – Ms. Neu thanked Jill Manning-Sartori and Clarette McDonald for renewing their terms. Then announced that Avito Miranda ran unopposed for the seat in West Marin Trustee Area 1 and will be sworn in as a new trustee in December. We still have one vacant seat in Valley Ford/Bodega Bay Trustee Area 3. The deadline has passed to run for this seat so the Board will need to appoint someone before the election in November. This announcement will be posted in the Press Democrat and the Argus.
17. Discussed the formation of the facilities board committee and the need to start holding meetings to discuss a potential bond measure. Currently Trustees Lino, Kehoe and Manning-Sartori are on this committee. We will need to recruit principals, parents and community members too.
18. Reviewed the inter-district transfer attendance report. Our incoming Interdistrict transfer students have increased this year due to several coast guard and Two Rock families choosing to attend Shoreline.
19. No one addressed the Board on items not on the agenda.

Finance and Business

20. Chief Business Official Bruce Abbott reported that he is working on closing the 2014-15 books and 2015-16 budget updates. Mr. Abbott will be presenting the 2014-15 Unaudited Actual Revenues and Expenditures Report for Board approval at the September Board meeting.
21. Approved first updates to the 2015-16 budget.
(Healy/Manning-Sartori AYES: Moretti/McDonald/Kehoe/Lino/Manning-Sartori/Healy
NOES: None ABSENT: Stedwell ABSTAIN: None) Motion passes.

Employees

22. Reviewed the 2015-16 probationary teachers and teachers reaching tenure. John McGurke's date of hire was incorrectly listed as 4/01/2014. Mr. McGurke's actual hire date is 8/19/2013.

23. Approved Monica Mueller, 1.0 art teacher at Tomales High School, effective August 24, 2015. Adam Jennings recommends.
(Lino/Moretti AYES: Moretti/McDonald/Kehoe/Lino/Manning-Sartori/Healy
NOES: None ABSENT: Stedwell ABSTAIN: None) Motion passes.
24. Approved Jennifer Bradbury, .4 social studies teacher at Tomales High School, effective August 24, 2015. Adam Jennings recommends.
(McDonald/Healy AYES: Moretti/McDonald/Kehoe/Lino/Manning-Sartori/Healy
NOES: None ABSENT: Stedwell ABSTAIN: None) Motion passes.

Policy

25. First reading of BB 9250 – Remuneration, Reimbursement, and Other Benefits. Discussion was whether or not Shoreline should pay for our Trustees health benefits. Jill Manning-Sartori asked Mr. Abbott to bring back in September the financial impact for each of the proposed policy change scenarios. This policy will be brought back as a second reading at our September board meeting.
26. First reading of BB 9320 – Meeting and Notices. Discussion was to change the policy wording of our board meeting start time from 5 to 6, or to eliminate the start time from the policy. The Board asked Bruce Abbott to look into whether or not we still need to have the meetings in March, September and December held on the second Thursday in order to meet budget deadlines. If so, then the wording in our policy will need to reflect this. This policy will be brought back as a second reading at our December board meeting.
27. First reading of BB 9322 – Agenda/Meeting Materials. Discussion was to change the policy wording on the process for submitting requests to add items on the board agenda's. This policy will be brought back as a second reading at our October board meeting.

Auxiliary

28. Agenda items for future meetings: Unaudited Actual Revenues & Expenditures Report.
29. Communications: Mary Kerston (TES Retiree) sent a thank you note to the Board for their kind inscriptions in/and for book about Point Reyes.

Adjournment: 8:25 p.m.

Respectfully submitted,

Nancy Neu
Superintendent

Adopted by the Board:

Shoreline Unified School District

Warrant Recap

September 10, 2015

<u>Fund #</u>	<u>Fund Name</u>	<u>Amount</u>
1	General Fund	372,583.14
13	Cafeteria Fund	5,810.80
14	Deferred Maintenance Fund	0.00
73	Scholarship Fund	2,000.00
74	Special Education Trust Account	-

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.
 BATCH: 0008 08102015AB
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT								
REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	AMOUNT
20099152	000089/	AT&T												
		PO-165007	1.	01-0000-0-5970.00-0000-2700-700-000-000									7078782104	94.31
			2.	01-0000-0-5970.00-1110-3600-740-000-000									7078782221	35.06
				WARRANT TOTAL										\$129.37
20099153	003307/	C P M EDUCATIONAL PROGRAM												
		PO-160019	1.	01-6300-0-4200.00-1110-1010-420-000-000									1503353-IN	1,380.98
				WARRANT TOTAL										\$1,380.98
20099154	003643/	CLARK PEST CONTROL												
		PO-160018	1.	01-0000-0-5840.00-0000-8200-420-000-000									17234258	167.00
				WARRANT TOTAL										\$167.00
20099155	000032/	DEMCO INC												
		PO-160023	1.	01-9040-0-4300.00-1110-1010-105-000-000									5643751	200.13
				WARRANT TOTAL										\$200.13
20099156	070115/	DIVISION OF STATE ARCHITECT												
		PO-160158	1.	01-0000-0-5840.00-0000-8200-700-000-000									SH15-0112	55.70
				WARRANT TOTAL										\$55.70
20099157	003329/	FRED PRYOR SEMINARS												
		PO-160153	1.	01-0000-0-5200.00-0000-7200-700-000-000									18160526	79.00
			1.	01-0000-0-5200.00-0000-7200-700-000-000									18160529	49.00
				WARRANT TOTAL										\$128.00
20099158	003051/	JIM PATTERSON												
		CL-150115		01-9040-0-4300.00-1110-1010-107-000-000									TES PETTY CASH	7.62
		CL-150116		01-1100-0-4300.00-1110-1010-107-000-000									TES PETTY CASH	67.86
		CL-150117		01-0000-0-4300.00-0000-8100-107-000-000									TES PETTY CASH	34.63
				WARRANT TOTAL										\$110.11
20099159	001481/	LAKESHORE LEARNING MATERIALS												
		PO-160040	1.	01-9040-0-4300.00-1110-1010-106-000-000									3350860715	541.40
		PO-160041	1.	01-9040-0-4300.00-1110-1010-106-000-000									3350880715	387.58

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.
 BATCH: 0008 08102015AB
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP		DESCRIPTION	

WARRANT TOTAL						\$928.98
20099160	000180/	MARIN COUNTY OFFICE OF ED				
		CL-150122	01-0000-0-5840.00-0000-7150-700-000-000	151136		7,710.04
			WARRANT TOTAL			\$7,710.04
20099161	000261/	MCGRAW-HILL SCHOOL EDUCATION				
		PO-160052	1. 01-9040-0-4300.00-1110-1010-108-000-000	87000438001		111.97
			WARRANT TOTAL			\$111.97
20099162	003050/	NANCY WOLF				
		CL-150118	01-0000-0-4300.00-0000-8100-105-000-000		BBS REVOLVING CASH	34.76
		CL-150119	01-9040-0-4300.00-1110-1010-105-000-000		BBS PETTY CASH	7.45
			WARRANT TOTAL			\$42.21
20099163	001524/	OFFICE DEPOT				
		PO-160131	1. 01-0000-0-4300.00-0000-7200-700-000-000	780974821001		234.50
			1. 01-0000-0-4300.00-0000-7200-700-000-000	780975631001		59.75
			WARRANT TOTAL			\$294.25
20099164	000094/	P G & E				
		PO-165051	1. 01-0000-0-5510.00-0000-8100-700-000-000	3649338289-3		54.86
			WARRANT TOTAL			\$54.86
20099165	003905/	PEARSON EDUCATION INC				
		PO-160087	1. 01-6500-0-4300.00-5770-1100-108-000-000	4023988084		349.68
		PO-160088	1. 01-6300-0-4200.00-1110-1010-108-000-000	4023988984		330.19
			WARRANT TOTAL			\$679.87
20099166	000103/	SCHOLASTIC INC				
		PO-160093	1. 01-1100-0-4300.00-1110-1010-420-000-000	M5664209		260.98
			WARRANT TOTAL			\$260.98
20099167	070140/	TEACHER'S DISCOVERY				
		PO-160112	1. 01-9040-0-4300.00-1110-1010-107-000-000	65378		165.41
			WARRANT TOTAL			\$165.41

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.
 BATCH: 0008 08102015AB
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
	REQ#	REFERENCE LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP		DESCRIPTION	
20099168	002480/	TEACHERS' CURRICULUM INSTITUTE				
		PO-160113	1. 01-6300-0-4200.00-1110-1010-107-000-000		INV13557	374.55
			WARRANT TOTAL			\$374.55
20099169	002708/	THE LIBRARY STORE INC				
		PO-160044	1. 01-9040-0-4300.00-1110-1010-106-000-000		157385	18.03
			2. 01-9040-0-4300.00-1110-1010-108-000-000		157385	30.01
			WARRANT TOTAL			\$48.04
20099170	004000/	UNITED SITE SERVICES INC				
		PO-165071	1. 01-0000-0-5540.00-1130-8200-700-000-000		114-3063541	186.47
			1. 01-0000-0-5540.00-1130-8200-700-000-000		114-3153107	186.47
			WARRANT TOTAL			\$372.94
20099171	000404/	UPSTART				
		PO-160099	1. 01-9040-0-4300.00-1110-1010-106-000-000		5643676	28.65
			2. 01-9040-0-4300.00-1110-1010-108-000-000		5643676	28.65
			WARRANT TOTAL			\$57.30
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	20	TOTAL AMOUNT OF CHECKS:	\$13,272.69*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.
 BATCH: 0008 08102015AB
 FUND : 13 CAFETERIA FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE					ABA NUM	ACCOUNT NUM	AMOUNT				
	REQ#	REFERENCE LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	
20099172	002930/	SYSO SAN FRANCISCO INC												
		PO-167017	1.	13-5310-0-4700.00-0000-3700-700-000-000									506100644	566.94
													WARRANT TOTAL	\$566.94
*** FUND	TOTALS ***													
				TOTAL NUMBER OF CHECKS:		1							TOTAL AMOUNT OF CHECKS:	\$566.94*
				TOTAL ACH GENERATED:		0							TOTAL AMOUNT OF ACH:	\$.00*
				TOTAL EFT GENERATED:		0							TOTAL AMOUNT OF EFT:	\$.00*
*** BATCH TOTALS ***														
				TOTAL NUMBER OF CHECKS:		21							TOTAL AMOUNT OF CHECKS:	\$13,839.63*
				TOTAL ACH GENERATED:		0							TOTAL AMOUNT OF ACH:	\$.00*
				TOTAL EFT GENERATED:		0							TOTAL AMOUNT OF EFT:	\$.00*
*** DISTRICT TOTALS ***														
				TOTAL NUMBER OF CHECKS:		21							TOTAL AMOUNT OF CHECKS:	\$13,839.63*
				TOTAL ACH GENERATED:		0							TOTAL AMOUNT OF ACH:	\$.00*
				TOTAL EFT GENERATED:		0							TOTAL AMOUNT OF EFT:	\$.00*

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.
 BATCH: 0009 08172015AB
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
20099670	070487/	BELKORP AG				
		PO-169004	1. 01-0000-0-4316.00-0000-8200-700-000-000		175754	80.60
			1. 01-0000-0-4316.00-0000-8200-700-000-000		175457	256.43
			WARRANT TOTAL			\$337.03
20099671	000012/	BODEGA BAY P U D				
		PO-165012	2. 01-0000-0-5535.00-0000-8200-700-000-000		WATER ACCT 1139	78.90
			2. 01-0000-0-5535.00-0000-8200-700-000-000		WATER ACCT 1140	242.99
			1. 01-0000-0-5540.00-0000-8200-700-000-000		SEWER ACCT 1140	316.83
			WARRANT TOTAL			\$638.72
20099672	070028/	BUS WEST LLC				
		PO-169007	1. 01-0000-0-4316.00-1110-3600-740-000-000		BN68697	164.92
			WARRANT TOTAL			\$164.92
20099673	000836/	CAL WEST RENTALS INC				
		PO-169037	1. 01-0000-0-5610.00-1110-3600-740-000-000		89506	187.50
			WARRANT TOTAL			\$187.50
20099674	003857/	CDW GOVERNMENT INC				
		PO-160119	1. 01-0000-0-4400.00-0000-7200-700-000-000		XB50998	2,800.60
			1. 01-0000-0-4400.00-0000-7200-700-000-000		XD33816	35,007.52
			WARRANT TOTAL			\$37,808.12
20099675	001772/	COUNTY OF MARIN				
		PO-165043	3. 01-0000-0-5839.00-0000-8100-108-000-000		6885	633.00
			WARRANT TOTAL			\$633.00
20099676	001833/	CURRICULUM ASSOCIATES LLC				
		PO-160022	1. 01-6300-0-4200.00-1110-1010-108-000-000		90368644	37.81
			WARRANT TOTAL			\$37.81
20099677	003209/	EPS LITERACE & INTERVENTION				
		PO-160026	1. 01-9040-0-4300.00-1110-1010-106-000-000		10835758	67.54
		PO-160027	1. 01-6500-0-4300.00-5770-1100-108-000-000		10836276	314.73

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.
 BATCH: 0009 08172015AB
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		

WARRANT TOTAL						\$382.27
20099678	070967/	FRONT ROW EDUCATION				
		PO-160003	1. 01-9040-0-4300.00-1110-1010-108-000-000	WMS 160003		600.00
		WARRANT TOTAL				\$600.00
20099679	004306/	GE CAPITAL				
		PO-165081	1. 01-0000-0-5605.00-1110-1010-107-000-000	63164551		168.45
		PO-165082	1. 01-0000-0-5605.00-1110-1010-106-000-000	63182686		168.45
		WARRANT TOTAL				\$336.90
20099680	070740/	HANDWRITING WITHOUT TEARS				
		PO-160034	1. 01-6300-0-4200.00-1110-1010-106-000-000	954635-1		249.65
		PO-160107	1. 01-6300-0-4200.00-1110-1010-107-000-000	956876-1		669.47
		WARRANT TOTAL				\$919.12
20099681	002474/	HOME DEPOT CREDIT SERVICES				
		PO-160037	1. 01-0000-0-4300.00-0000-8110-420-000-000	81093		34.75
		PO-160038	1. 01-3550-0-4300.00-1470-1010-420-000-000	3082757		61.33
		WARRANT TOTAL				\$96.08
20099682	001858/	IBS OF THE NORTH BAY				
		PO-169015	1. 01-0000-0-4316.00-1110-3600-740-000-000	310021626		336.90
			1. 01-0000-0-4316.00-1110-3600-740-000-000	310021627		221.56
			1. 01-0000-0-4316.00-1110-3600-740-000-000	310021083		7.00
		WARRANT TOTAL				\$551.46
20099683	000249/	LACE HOUSE LINEN SUPPLY INC				
		PO-169017	1. 01-0000-0-5520.00-1110-8200-740-000-000	40231-00		23.00
			1. 01-0000-0-5520.00-1110-8200-740-000-000	39430-00		36.32
			1. 01-0000-0-5520.00-1110-8200-740-000-000	41863-00		23.00
			1. 01-0000-0-5520.00-1110-8200-740-000-000	41046-00		23.00
		WARRANT TOTAL				\$105.32

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.

BATCH: 0009 08172015AB

FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
20099684	070818/	LANGUAGE PEOPLE INC				
		PO-165035	1. 01-0000-0-5840.00-0000-7110-700-000-000		113272	209.02
			WARRANT TOTAL			\$209.02
20099685	000204/	LARS ENGINES				
		PO-169018	1. 01-0000-0-4316.00-0000-8200-700-000-000		125062	79.18
			WARRANT TOTAL			\$79.18
20099686	000180/	MARIN COUNTY OFFICE OF ED				
		CL-150124	01-0000-0-5840.00-0000-7100-700-000-000		151191	1,180.00
		CL-150126	01-0000-0-5840.00-0000-7100-700-000-000		151175	643.45
			WARRANT TOTAL			\$1,823.45
20099687	000359/	MARIN COUNTY TAX COLLECTOR				
		CL-150127	01-0000-0-4301.00-1110-3600-740-000-000		JUNE FUEL CHARGES	1,197.57
			WARRANT TOTAL			\$1,197.57
20099688	004366/	MATHESON TRI-GAS INC				
		CL-150125	01-3550-0-4400.00-3800-1010-420-000-000		11624204	4,557.00
			01-3550-0-4400.00-3800-1010-420-000-000		11533511	3,124.80
			01-3550-0-4400.00-3800-1010-420-000-000		11451413	13,032.05
			WARRANT TOTAL			\$20,713.85
20099689	000094/	P G & E				
		PO-165051	1. 01-0000-0-5510.00-0000-8100-700-000-000		0533030520-1	7,718.83
			WARRANT TOTAL			\$7,718.83
20099690	000589/	PACIFIC TELEMAGEMENT SERVICE				
		PO-165049	1. 01-0000-0-5970.00-0000-2700-700-000-000		768040	75.00
			WARRANT TOTAL			\$75.00
20099691	003905/	PEARSON EDUCATION INC				
		PO-160004	1. 01-6300-0-4200.00-1110-1010-420-000-000		7024189098	6,571.69
			1. 01-6300-0-4200.00-1110-1010-420-000-000		4023901530	53.76
			WARRANT TOTAL			\$6,625.45

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.
 BATCH: 0009 08172015AB
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE							ABA NUM	ACCOUNT NUM	AMOUNT			
	REQ#	REFERENCE LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION		
20099692	000206/	PETALUMA AUTO PARTS													
		PO-169022	4.	01-0000-0-4316.00-0000-8200-700-000-000									571910		38.93
			4.	01-0000-0-4316.00-0000-8200-700-000-000									571607		33.38
			1.	01-0000-0-4316.00-1110-3600-740-000-000									576695 CREDIT 363536		520.48-
			1.	01-0000-0-4316.00-1110-3600-740-000-000									571911		42.27
			1.	01-0000-0-4316.00-1110-3600-740-000-000									574412		58.40
			1.	01-0000-0-4316.00-1110-3600-740-000-000									576137		6.62
			1.	01-0000-0-4316.00-1110-3600-740-000-000									575844		24.68
			1.	01-0000-0-4316.00-1110-3600-740-000-000									571902		75.82
			1.	01-0000-0-4316.00-1110-3600-740-000-000									576554		17.55
			1.	01-0000-0-4316.00-1110-3600-740-000-000									573191		24.17
			1.	01-0000-0-4316.00-1110-3600-740-000-000									571356		129.04
			3.	01-0000-0-4316.00-5770-3600-740-000-000									573190		194.08
															\$124.46
20099693	070381/	REDWOOD EMPIRE DISPOSAL													
		PO-165055	1.	01-0000-0-5550.00-0000-8200-700-000-000									766725		715.14
			1.	01-0000-0-5550.00-0000-8200-700-000-000									766728		255.25
			1.	01-0000-0-5550.00-0000-8200-700-000-000									766727		1,273.56
			1.	01-0000-0-5550.00-0000-8200-700-000-000									766726		623.14
			1.	01-0000-0-5550.00-0000-8200-700-000-000									766724		290.60
															\$3,157.69
20099694	070774/	ROCHESTER 100 INC													
		PO-160115	1.	01-9040-0-4300.00-1110-1010-105-000-000									M75562		50.40
															\$50.40
20099695	001389/	SAFETY-KLEEN CORP													
		PO-169025	1.	01-0000-0-5840.00-1110-3600-740-000-000									67232054		62.15

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.
 BATCH: 0009 08172015AB
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
	REQ#	REFERENCE LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP		DESCRIPTION	

WARRANT TOTAL						\$62.15
20099696	070811/	SONOMA MATERIALS INC				
		PO-160118	1. 01-8150-0-4300.00-0000-8110-107-000-000		RM58266	3,699.99
			1. 01-8150-0-4300.00-0000-8110-107-000-000		RM58409	778.32
			WARRANT TOTAL			\$4,478.31
20099697	070549/	KAREN TAYLOR				
		CL-150123	01-6500-0-5840.00-5770-3600-700-735-000		MARCH THRU JUNE	483.00
			WARRANT TOTAL			\$483.00
20099698	003327/	TIRE DISTRIBUTION SYSTEMS INC				
		PO-169027	1. 01-0000-0-4316.00-1110-3600-740-000-000		SERCHG	18.82
			1. 01-0000-0-4316.00-1110-3600-740-000-000		85047241	3,970.31
			2. 01-0000-0-4316.00-5770-3600-740-000-000		850-46939	242.44
			WARRANT TOTAL			\$4,231.57
20099699	001625/	US GAMES				
		PO-160100	1. 01-9040-0-4300.00-1110-1010-107-000-000		97077385	335.53
			WARRANT TOTAL			\$335.53
20099700	000441/	WEST SONOMA COUNTY DISPOSAL				
		PO-165075	1. 01-0000-0-5550.00-0000-8100-700-000-000		133026	491.25
			WARRANT TOTAL			\$491.25
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	31	TOTAL AMOUNT OF CHECKS:	\$94,654.96*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.
 BATCH: 0009 08172015AB
 FUND : 13 CAFETERIA FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
20099701	070206/	AAA FOOD HANDLER				
		PO-160160	1. 13-5310-0-5200.00-0000-3700-700-000-000		20150811	146.00
			WARRANT TOTAL			\$146.00
20099702	003553/	CLOVER STORNETTA FARMS INC				
		PO-167004	1. 13-5310-0-4700.00-0000-3700-700-000-000		100288880	52.50
			1. 13-5310-0-4700.00-0000-3700-700-000-000		100281114	71.00
			WARRANT TOTAL			\$123.50
20099703	001772/	COUNTY OF MARIN				
		PO-167010	1. 13-5310-0-5839.00-0000-3700-108-000-000		10609	807.00
			WARRANT TOTAL			\$807.00
20099704	003675/	MEAL TIME				
		PO-167012	1. 13-5310-0-5620.00-0000-3700-700-000-000		27734	2,341.00
			WARRANT TOTAL			\$2,341.00
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	4	TOTAL AMOUNT OF CHECKS:	\$3,417.50*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.
 BATCH: 0009 08172015AB
 FUND : 73 FOUNDATION TRUST FUND #1

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
20099705	070972/	JOEL GUTIERREZ				
		PO-160136	2. 73-0000-0-4300.00-8100-5000-000-514-000	SCHOLARSHIP		500.00
			3. 73-0000-0-4300.00-8100-5000-000-518-000	SCHOLARSHIP		1,000.00
			1. 73-0000-0-4300.00-8100-5000-000-521-000	SCHOLARSHIP		500.00
			WARRANT TOTAL			\$2,000.00
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	1	TOTAL AMOUNT OF CHECKS:	\$2,000.00*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
*** BATCH	TOTALS ***		TOTAL NUMBER OF CHECKS:	36	TOTAL AMOUNT OF CHECKS:	\$100,072.46*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
*** DISTRICT	TOTALS ***		TOTAL NUMBER OF CHECKS:	36	TOTAL AMOUNT OF CHECKS:	\$100,072.46*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.

BATCH: 0010 08242015AB

FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
	REC#	REFERENCE LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP		DESCRIPTION	
20100261	002069/	A Z BUS SALES INC				
		CL-150136	01-0000-0-4316.00-1110-3600-740-000-000	08738		268.50
			01-0000-0-4316.00-1110-3600-740-000-000	08322		875.00
			01-0000-0-4316.00-1110-3600-740-000-000	08752		378.00
		PO-169001	1. 01-0000-0-4316.00-1110-3600-740-000-000	DW52124		632.06
			1. 01-0000-0-4316.00-1110-3600-740-000-000	D155769		788.51
			2. 01-0000-0-4316.00-5770-3600-740-000-000	D156397		391.59
			WARRANT TOTAL			\$3,333.66
20100262	070841/	ABDO PUBLISHING				
		CL-150128	01-1400-0-4300.00-1110-1010-107-000-000	192329		20.50
			WARRANT TOTAL			\$20.50
20100263	070509/	HEIDI ALVES-COSTANZO				
		PO-160194	1. 01-1100-0-4300.00-0000-2700-420-000-000	REIMBURSEMENT		117.14
			WARRANT TOTAL			\$117.14
20100264	003393/	AMAZON				
		CL-150131	01-1400-0-4300.00-1110-1010-420-000-000	253806088714		14.52
		CL-150132	01-9040-0-4300.00-1110-1010-420-000-000	008408222737		59.00
		PO-160116	1. 01-0000-0-4300.00-0000-7110-700-000-000	163778972964		26.61
			1. 01-0000-0-4300.00-0000-7110-700-000-000	163773923540		26.61
		PO-160146	1. 01-0000-0-4300.00-0000-7100-700-000-000	1141214736787		19.93
			WARRANT TOTAL			\$93.45
20100265	070773/	ANGELUS PACIFIC COMPANY INC				
		PO-160005	1. 01-9641-0-4300.00-1110-1010-420-301-000	00089453		75.72
			WARRANT TOTAL			\$75.72
20100266	000089/02	AT & T				
		PO-165006	1. 01-0000-0-5940.00-0000-2700-700-000-000	AUG 7TH THRU SEPT 6		2,330.21
			2. 01-0000-0-5940.00-0000-7200-700-000-000	AUT7TH THRU SEPT 6TH		258.91

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.
 BATCH: 0010 08242015AB
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE					ABA NUM	ACCOUNT NUM	AMOUNT				
	REQ#	REFERENCE LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	

WARRANT TOTAL													\$2,589.12	
20100267	000089/	AT&T												
		PO-165007	1.	01-0000-0-5970.00-0000-2700-700-000-000									7078782104	54.60
			2.	01-0000-0-5970.00-1110-3600-740-000-000									7078782221	52.50
		WARRANT TOTAL											\$107.10	
20100268	003493/	DAN BAGLEY												
		PO-160172	1.	01-0000-0-4300.00-0000-8110-420-000-000									REIMBURSEMENT	70.91
		WARRANT TOTAL											\$70.91	
20100269	070336/	BAY ALARM COMPANY												
		PO-160175	1.	01-0000-0-5840.00-0000-8110-108-000-000									1314628 - 1314728	100.00
		PO-165010	1.	01-0000-0-5620.00-0000-8100-105-000-000									1314628 -	171.03
			3.	01-0000-0-5620.00-0000-8100-106-000-000									1314628 - 1315528	49.85
			3.	01-0000-0-5620.00-0000-8100-106-000-000									1314628	89.34
			4.	01-0000-0-5620.00-0000-8100-107-000-000									1314628 - 1315728	89.99
			4.	01-0000-0-5620.00-0000-8100-107-000-000									1314628 - 1315028	89.52
			4.	01-0000-0-5620.00-0000-8100-107-000-000									1314628 - 1314928	130.19
			6.	01-0000-0-5620.00-0000-8100-108-000-000									1314628 - 1875428	40.52
			6.	01-0000-0-5620.00-0000-8100-108-000-000									1314628 - 1314728	92.39
			6.	01-0000-0-5620.00-0000-8100-108-000-000									1314628 - 1315428	96.03
			5.	01-0000-0-5620.00-0000-8100-420-000-000									1314628 - 1315828	151.27
			5.	01-0000-0-5620.00-0000-8100-420-000-000									1314628 - 1315328	111.83
			2.	01-0000-0-5620.00-0000-8100-700-000-000									1314628 - 1314328	65.64
		PO-169003	1.	01-0000-0-5620.00-1110-3600-740-000-000									1314628 - 1315228	103.40
			1.	01-0000-0-5620.00-1110-3600-740-000-000									1314628 - 1315128	53.49
		WARRANT TOTAL											\$1,434.49	

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.
 BATCH: 0010 08242015AB
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
	REQ#	REFERENCE LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP		DESCRIPTION	
20100270	070479/	BOB SANTINI WINDSHIELD REPAIR				
		PO-169041	1. 01-0000-0-5610.00-5770-3600-740-000-000	25080		180.38
			WARRANT TOTAL			\$180.38
20100271	002065/	CALIF INTERSCHOLASTIC				
		PO-160197	1. 01-0000-0-5300.00-1130-4200-420-000-000	21705		107.73
			WARRANT TOTAL			\$107.73
20100272	003857/	CDW GOVERNMENT INC				
		PO-160017	1. 01-0000-0-4400.00-1110-1010-700-000-000	XG47369		12,596.28
			WARRANT TOTAL			\$12,596.28
20100273	001927/	CITY SEWER PUMPING INC				
		PO-160177	2. 01-0000-0-5540.00-0000-8200-700-000-000	11440		1,275.00
			2. 01-0000-0-5540.00-0000-8200-700-000-000	11389		840.00
			WARRANT TOTAL			\$2,115.00
20100274	001833/	CURRICULUM ASSOCIATES LLC				
		PO-160021	1. 01-6500-0-4200.00-5770-1100-108-000-000	90371522		1,110.70
			WARRANT TOTAL			\$1,110.70
20100275	000030/	DECARLI'S				
		PO-165019	1. 01-0000-0-5505.00-0000-8200-700-000-000	72040		97.32
			1. 01-0000-0-5505.00-0000-8200-700-000-000	73327		137.75
			1. 01-0000-0-5505.00-0000-8200-700-000-000	73313		39.68
			WARRANT TOTAL			\$274.75
20100276	070943/	FAMILY LIFE MAGAZINE				
		PO-160190	1. 01-9641-0-4300.00-1110-1010-105-301-000	02708045		215.00
			WARRANT TOTAL			\$215.00
20100277	003013/	FIRE KING FIRE PROTECTION INC				
		PO-165028	1. 01-0000-0-5620.00-0000-8200-700-000-000	WO-0927		1,405.00
			1. 01-0000-0-5620.00-0000-8200-700-000-000	WO-0926		875.00
			WARRANT TOTAL			\$2,280.00

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.
 BATCH: 0010 08242015AB
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE							ABA NUM	ACCOUNT NUM	AMOUNT		
	REQ#	REFERENCE LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	
20100278	003211/	FLINN SCIENTIFIC INC												
		PO-160106	1.	01-9040-0-4300.00-1110-1010-107-000-000								1881269		1,253.83
			1.	01-9040-0-4300.00-1110-1010-107-000-000								1880237		4,224.02
				WARRANT TOTAL										\$5,477.85
20100279	004306/	GE CAPITAL												
		PO-165098	1.	01-0000-0-5605.00-1110-1010-107-000-000								63243428		260.13
		PO-165099	1.	01-0000-0-5605.00-0000-7200-700-000-000								63222205		171.43
		PO-165100	1.	01-0000-0-5605.00-1110-1010-105-000-000								63217255		265.48
		PO-165101	1.	01-0000-0-5605.00-1110-1010-107-000-000								63279254		349.37
		PO-165102	1.	01-0000-0-5605.00-1110-1010-420-000-000								63273864		187.98
		PO-165104	1.	01-0000-0-5605.00-1110-1010-420-000-000								63284633		415.56
				WARRANT TOTAL										\$1,649.95
20100280	003576/	HILLYARD/SAN FRANCISCO												
		PO-160178	1.	01-0000-0-4300.00-0000-8110-108-000-000								601670537		1,260.23
		PO-160187	1.	01-0000-0-4300.00-0000-8200-108-000-000								601670538		4,204.69
				WARRANT TOTAL										\$5,464.92
20100281	070202/	JERRY'S REFRIGERATION INC												
		PO-160186	1.	01-0000-0-5610.00-0000-8110-108-000-000								24232		177.00
				WARRANT TOTAL										\$177.00
20100282	070966/	KELVIN EDUCATIONAL												
		PO-160111	1.	01-9040-0-4300.00-1110-1010-107-000-000								266688		216.04
				WARRANT TOTAL										\$216.04
20100283	070818/	LANGUAGE PEOPLE INC												
		PO-165035	2.	01-0000-0-5840.00-1110-2700-700-000-000								113525		301.84
			2.	01-0000-0-5840.00-1110-2700-700-000-000								113526		75.00
			2.	01-0000-0-5840.00-1110-2700-700-000-000								113527		319.76
				WARRANT TOTAL										\$696.60

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.
 BATCH: 0010 08242015AB
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE					ABA NUM	ACCOUNT NUM	AMOUNT
	REQ#	REFERENCE LN	FD	RESC	Y	OBJT SO GOAL	FUNC	LOC ACT GRP	DESCRIPTION	
20100284	003481/	MARIN COLOR SERVICE INC								
		PO-160174	1.	01-0000-0-4300.00-0000-8110-108-000-000					N0008604	25.43
									WARRANT TOTAL	\$25.43
20100285	000180/	MARIN COUNTY OFFICE OF ED								
		CL-150129		01-0000-0-5840.00-1110-3140-700-000-000					151272	23,114.77
		CL-150130		01-6500-0-5840.00-5770-3140-700-000-000					151272	23,114.76
		CL-150134		01-0000-0-5840.00-0000-7700-700-000-000					151332	1,604.97
		CL-150135		01-9001-0-7142.00-5770-9200-700-000-000					151370	70,760.00
									WARRANT TOTAL	\$118,594.50
20100286	070886/	CONNIE MARX								
		PO-160171	1.	01-0000-0-5200.00-0000-2700-420-000-000					CONFERENCE REIMBURSEMENT	126.71
									WARRANT TOTAL	\$126.71
20100287	070515/	MAU MAU MUSIC								
		PO-160199	1.	01-9040-0-4300.00-1110-1010-420-000-000					3010	40.00
									WARRANT TOTAL	\$40.00
20100288	000261/	MCGRAW-HILL SCHOOL EDUCATION								
		PO-160050	1.	01-9040-0-4300.00-1110-1010-108-000-000					87024223001	107.70
		PO-160104	1.	01-6300-0-4200.00-1110-1010-108-000-000					87126664001	579.93
									WARRANT TOTAL	\$687.63
20100289	000077/	MCSBA								
		PO-165042	1.	01-0000-0-5300.00-0000-7200-700-000-000					2015-2016 DUES	75.00
									WARRANT TOTAL	\$75.00
20100290	070038/	LARISSA MORELJ								
		PO-160182	2.	01-0000-0-5200.00-1110-1010-420-000-000					CONFERENCE REIMBURSEMENT	729.15
			1.	01-9040-0-4300.00-1110-1010-420-000-000					REIMBURSEMENT	60.22
									WARRANT TOTAL	\$789.37
20100291	070752/	MATTHEW NAGLE								
		PO-160193	1.	01-9642-0-4300.00-1110-1010-108-144-000					REIMBURSEMENT	263.26

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.
 BATCH: 0010 08242015AB
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE					ABA NUM	ACCOUNT NUM	AMOUNT				
	REQ#	REFERENCE LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	

WARRANT TOTAL													\$263.26	
20100292	004433/	NORTH BAY LIGHTING AND												
		PO-160173	1.	01-0000-0-4300.00-0000-8110-108-000-000									14257	240.35
WARRANT TOTAL													\$240.35	
20100293	002768/	NORTH COAST SECTION C.I.F.												
		PO-160167	1.	01-0000-0-5300.00-1130-4200-420-000-000									1415-175	21.09
WARRANT TOTAL													\$21.09	
20100294	001524/	OFFICE DEPOT												
		PO-160057	1.	01-8150-0-4300.00-0000-8100-420-000-000									776054377001	438.25
		PO-160059	1.	01-9040-0-4300.00-1110-1010-106-000-000									773527430001	603.09
		PO-160060	1.	01-9040-0-4300.00-1110-1010-106-000-000									773714540001	218.63
		PO-160061	1.	01-1100-0-4300.00-1110-1010-420-000-000									774107726001	153.91
		PO-160062	1.	01-9040-0-4300.00-1110-1010-108-000-000									773075410001	411.13
		PO-160063	1.	01-9040-0-4300.00-1110-1010-108-000-000									773254313001	462.72
		PO-160064	1.	01-9040-0-4300.00-1110-1010-108-000-000									773256867001	79.30
		PO-160065	1.	01-6500-0-4300.00-5770-1100-108-000-000									773266118001	737.83
		PO-160067	2.	01-1100-0-4300.00-0000-2700-108-000-000									774791898001	41.53
			1.	01-9040-0-4300.00-1110-1010-108-000-000									774791898001	30.18
		PO-160068	1.	01-9040-0-4300.00-1110-1010-108-000-000									786442987001	5.74
			1.	01-9040-0-4300.00-1110-1010-108-000-000									774802356001	606.86
			1.	01-9040-0-4300.00-1110-1010-108-000-000									786442992001	4.55
			1.	01-9040-0-4300.00-1110-1010-108-000-000									786442989001	21.16
		PO-160069	1.	01-9040-0-4300.00-1110-1010-108-000-000									774771131001	1,016.92
		PO-160072	1.	01-1100-0-4300.00-1110-1010-420-000-000									773236363001	696.44
		PO-160073	1.	01-1100-0-4300.00-1110-1010-420-000-000									773188370001	151.89

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.
 BATCH: 0010 08242015AB
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE										ABA NUM	ACCOUNT NUM	AMOUNT	
	REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION		
		PO-160075	1.	01-1100-0-4300.00-1110-1010-420-000-000										773177013001	457.77	
		PO-160076	1.	01-1100-0-4300.00-1110-1010-420-000-000										773180401001	242.03	
		PO-160077	1.	01-1100-0-4300.00-1110-1010-420-000-000										773175458001	325.61	
		PO-160078	1.	01-1100-0-4300.00-1110-1010-420-000-000										773168788001	128.89	
		PO-160079	1.	01-1100-0-4300.00-1110-1010-420-000-000										773164205001	96.19	
		PO-160080	1.	01-1100-0-4300.00-1110-1010-420-000-000										773161913001	54.73	
		PO-160081	1.	01-1100-0-4300.00-1110-1010-420-000-000										773157999001	273.28	
		PO-160108	1.	01-9040-0-4300.00-1110-1010-107-000-000										777481713001	153.66	
		PO-160154	1.	01-0000-0-4300.00-0000-7200-700-000-000										783603168001	102.40	
		PO-160156	1.	01-0000-0-4300.00-0000-7200-700-000-000										783713986001	32.24	
			1.	01-0000-0-4300.00-0000-7200-700-000-000										783713725001	34.70	
			1.	01-0000-0-4300.00-0000-7200-700-000-000										783713988001	1.36	
		PO-160157	1.	01-0000-0-4300.00-0000-7200-700-000-000										78571009001	27.11	
			1.	01-0000-0-4300.00-0000-7200-700-000-000										785709436001	29.52	
		PO-160180	1.	01-9040-0-4300.00-1110-1010-420-000-000										780986489001	39.99-	
			1.	01-9040-0-4300.00-1110-1010-420-000-000										776714149001	332.93	
			1.	01-9040-0-4300.00-1110-1010-420-000-000										784596481002	292.94	
			1.	01-9040-0-4300.00-1110-1010-420-000-000										776714149001	292.94-	
															WARRANT TOTAL	\$7,921.08
20100295	070964/	ONE STEP PRODUCTIONS														
		PO-160084	1.	01-6300-0-4200.00-1110-1010-420-000-000										GIRLS IN THE BAND LICENSE	105.00	
															WARRANT TOTAL	\$105.00
20100296	070840/	ERNESTO OROZCO														
		PO-160176	1.	01-0000-0-4300.00-0000-8200-700-000-000										REIMBURSEMENT	118.99	
															WARRANT TOTAL	\$118.99

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.
 BATCH: 0010 08242015AB
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE					ABA NUM	ACCOUNT NUM	AMOUNT				
	REQ#	REFERENCE LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	
20100297	000094/	P G & E												
		PO-165051	1.	01-0000-0-5510.00-0000-8100-700-000-000									8156265086-1	360.16
													WARRANT TOTAL	\$360.16
20100298	000099/	POINT REYES LIGHT INC												
		PO-160090	1.	01-1100-0-4300.00-1110-1010-420-000-000									TOMALES HS SUBSCRIPTION	70.00
													WARRANT TOTAL	\$70.00
20100299	000119/	POSTMASTER												
		PO-165072	1.	01-0000-0-5839.00-0000-2700-107-000-000									PO BOX FEE	88.00
													WARRANT TOTAL	\$88.00
20100300	000648/	RICH'S BODY REPAIR												
		PO-169040	1.	01-0000-0-5610.00-5770-3600-740-000-000									068500	1,616.50
													WARRANT TOTAL	\$1,616.50
20100301	000234/	SONOMA COUNTY OFFICE ED - SCOE												
		CL-150069		01-1100-0-4300.00-1110-1010-107-000-000									IN15-04083	234.37
													WARRANT TOTAL	\$234.37
20100302	070093/	SPUD POINT MARINA												
		CL-150133		01-0000-0-4301.00-1110-3600-740-000-000									9067	145.35
				01-0000-0-4301.00-1110-3600-740-000-000									30424	162.96
				01-0000-0-4301.00-1110-3600-740-000-000									30487	117.56
													WARRANT TOTAL	\$425.87
20100303	070878/	ASHLEY STEWARD												
		PO-160188	1.	01-9040-0-4300.00-1110-1010-105-000-000									REIMBURSEMENT	413.26
													WARRANT TOTAL	\$413.26
20100304	070549/	KAREN TAYLOR												
		PO-160159	1.	01-6500-0-5840.00-5770-3600-700-735-000									MILEAGE REIMBURSEMENT	201.25
													WARRANT TOTAL	\$201.25
20100305	070587/	VERIZON WIRELESS												
		PO-165073	2.	01-0000-0-5920.00-0000-2700-700-000-000									7073385669	53.26

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.
 BATCH: 0010 08242015AB
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE					ABA NUM	ACCOUNT NUM	AMOUNT					
	REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	
			2.	01-0000-0-5920.00-0000-2700-700-000-000										7073385484	53.26
			3.	01-0000-0-5920.00-0000-7200-700-000-000										4157477292	63.26
			1.	01-0000-0-5920.00-5770-3600-740-000-000										7074814067	54.61
			1.	01-0000-0-5920.00-5770-3600-740-000-000										4157477293	53.26
			1.	01-0000-0-5920.00-5770-3600-740-000-000										7074814068	53.26
				WARRANT TOTAL											\$330.91
20100306	000565/	NANCY WOLF													
		PO-160196	1.	01-6010-0-5839.00-8100-5000-105-000-000										REIMBURSEMENT	75.00
				WARRANT TOTAL											\$75.00
*** FUND	TOTALS ***			TOTAL NUMBER OF CHECKS:	46					TOTAL AMOUNT OF CHECKS:					\$173,228.02*
				TOTAL ACH GENERATED:	0					TOTAL AMOUNT OF ACH:					\$.00*
				TOTAL EFT GENERATED:	0					TOTAL AMOUNT OF EFT:					\$.00*

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.
 BATCH: 0010 08242015AB
 FUND : 13 CAFETERIA FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE										ABA NUM	ACCOUNT NUM	AMOUNT		
	REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION			
20100307	001927/	CITY SEWER PUMPING INC															
		PO-160177	1.	13-	5310-0-	5610.00-	0000-	3700-	700-	000-	000-			11378	675.00		
														WARRANT TOTAL	\$675.00		
20100308	001772/	COUNTY OF MARIN															
		PO-167010	2.	13-	5310-0-	5839.00-	0000-	3700-	107-	000-	000-			10609	541.00		
														WARRANT TOTAL	\$541.00		
20100309	001524/	OFFICE DEPOT															
		PO-160071	1.	13-	5310-0-	4300.00-	0000-	3700-	700-	000-	000-			780716868001	301.53		
														WARRANT TOTAL	\$301.53		
*** FUND TOTALS ***														TOTAL NUMBER OF CHECKS:	3	TOTAL AMOUNT OF CHECKS:	\$1,517.53*
														TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
														TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
*** BATCH TOTALS ***														TOTAL NUMBER OF CHECKS:	49	TOTAL AMOUNT OF CHECKS:	\$174,745.55*
														TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
														TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
*** DISTRICT TOTALS ***														TOTAL NUMBER OF CHECKS:	49	TOTAL AMOUNT OF CHECKS:	\$174,745.55*
														TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
														TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.
 BATCH: 0011 08312015AB
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE				ABA NUM	ACCOUNT NUM	AMOUNT	
	REQ#	REFERENCE LN	FD	RESC	Y	OBJT SO	GOAL FUNC	LOC ACT	GRP DESCRIPTION	
20100987	002069/	A Z BUS SALES INC								
		CL-150138		01-0000-0-4316.00-1110-3600-740-000-000					10481	42.50
									WARRANT TOTAL	\$42.50
20100988	070602/	AUS WEST LOCKBOX								
		PO-160007	1.	01-0000-0-5520.00-0000-8200-107-000-000					702364758	87.14
			1.	01-0000-0-5520.00-0000-8200-107-000-000					702344943	87.17
		PO-160008	1.	01-0000-0-5520.00-0000-8200-420-000-000					702344942	194.52
			1.	01-0000-0-5520.00-0000-8200-420-000-000					702364757	194.52
									WARRANT TOTAL	\$563.35
20100989	070812/	GEORGE BORGES								
		PO-160222	3.	01-0000-0-4300.00-1110-3600-740-000-000					SAFETY MEETING BREAKFAST	32.89
			2.	01-0000-0-4316.00-1110-3600-740-000-000					KEY FOR TRANSPORTATION	15.08
			1.	01-0000-0-5839.00-1110-3600-740-000-000					SCHOOL BUS RECERT	12.00
									WARRANT TOTAL	\$59.97
20100990	070762/	LUIS BURGOS								
		PO-160226	1.	01-9040-0-4300.00-1110-1010-108-000-000					REIMBURSEMENT	9.73
									WARRANT TOTAL	\$9.73
20100991	000836/	CAL WEST RENTALS INC								
		PO-160205	1.	01-0000-0-5840.00-0000-8110-107-000-000					CON# 233587	187.50
									WARRANT TOTAL	\$187.50
20100992	002632/	CALIF STATE TEACHERS'								
		PO-160215	1.	01-0000-0-3931.00-1110-1010-700-103-000					SHORT PAY ORIGINAL INV	144.45
									WARRANT TOTAL	\$144.45
20100993	003415/	JULIE M CASSEL								
		PO-160227	1.	01-6300-0-4200.00-1110-1010-108-000-000					REIMBURSEMENT	222.60
									WARRANT TOTAL	\$222.60
20100994	000024/	CHEVRON USA INC.								
		PO-165117	1.	01-7010-0-4301.00-1110-3600-420-000-000					TAX EXEMPT FILING FEE	3.61

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.
 BATCH: 0011 08312015AB
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE					ABA NUM	ACCOUNT NUM	AMOUNT					
	REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	
			1.		01-7010-0-4301.00-1110-3600-420-000-000									4892762	64.31
			1.		01-7010-0-4301.00-1110-3600-420-000-000									6508868	59.54
			1.		01-7010-0-4301.00-1110-3600-420-000-000									4824520	83.86
			1.		01-7010-0-4301.00-1110-3600-420-000-000									4247662	86.14
			1.		01-7010-0-4301.00-1110-3600-420-000-000									4378719	53.17
			1.		01-7010-0-4301.00-1110-3600-420-000-000									1295242	108.56
			1.		01-7010-0-4301.00-1110-3600-420-000-000									1374037	44.88
			1.		01-7010-0-4301.00-1110-3600-420-000-000									1815612	119.61
			1.		01-7010-0-4301.00-1110-3600-420-000-000									INTREST	7.11
			1.		01-7010-0-4301.00-1110-3600-420-000-000									TAX EXEMPT FILING FEE	2.59
			1.		01-7010-0-4301.00-1110-3600-420-000-000									LATE FEES	75.00
					WARRANT TOTAL										\$708.38
20100995	070827/	RYAN CORRIGAN													
		PO-160214	1.		01-1400-0-4300.00-1110-1010-700-000-000									REIMBURSEMENT	53.36
					WARRANT TOTAL										\$53.36
20100996	001270/	NANCY A CRIVELLI													
		PO-160228	1.		01-0000-0-5200.00-0000-2700-108-000-000									AUGUST MILEAGE	19.55
					WARRANT TOTAL										\$19.55
20100997	070981/	LES FERNANDES													
		PO-160223	1.		01-0000-0-4316.00-1110-3600-740-000-000									REIMBURSEMENT	112.57
					WARRANT TOTAL										\$112.57
20100998	002255/	MARY-KATHERINE M. GALLAGHER													
		PO-160246	1.		01-0000-0-5839.00-1110-3600-740-000-000									REIMBURSEMENT	12.00
					WARRANT TOTAL										\$12.00
20100999	004306/	GE CAPITAL													
		PO-165098	1.		01-0000-0-5605.00-1110-1010-107-000-000									63313213 PROPERTY TAX	44.62

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.
 BATCH: 0011 08312015AB
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
	REQ#	REFERENCE LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP		DESCRIPTION	
		PO-165099	1. 01-0000-0-5605.00-0000-7200-700-000-000		63312778 PROPERTY TAX	48.20
		PO-165101	1. 01-0000-0-5605.00-1110-1010-107-000-000		63313219 PROPERTY TAX	56.02
		PO-165102	1. 01-0000-0-5605.00-1110-1010-420-000-000		63313220 PROPERTY TAX	35.57
		PO-165103	1. 01-0000-0-5605.00-1110-1010-108-000-000		63295108	349.37
			1. 01-0000-0-5605.00-1110-1010-108-000-000		63313620 PROPERTY TAX	61.21
		PO-165104	1. 01-0000-0-5605.00-1110-1010-420-000-000		63313216 - PROPERTY TAX	64.36
					WARRANT TOTAL	\$659.35
20101000	070740/	HANDWRITING WITHOUT TEARS				
		PO-160035	1. 01-6300-0-4200.00-1110-1010-106-000-000		954634-1	635.78
					WARRANT TOTAL	\$635.78
20101001	000180/	MARIN COUNTY OFFICE OF ED				
		CL-150141	01-6500-0-7142.00-5770-9200-700-000-000		14-15 SPECIAL DAY CLASS	27,145.00
		PO-160127	1. 01-0000-0-5200.00-0000-7200-700-000-000		160088	99.00
		PO-165113	1. 01-0000-0-5960.00-0000-7200-700-000-000		160060	19.99
					WARRANT TOTAL	\$27,263.99
20101002	003775/	MATTHEW NAGLE				
		PV-160019	01-0000-0-4300.00-0000-8100-106-000-000		INVERNESS PETTY CASH	28.19
			01-0000-0-5960.00-0000-2700-700-000-000		INVERNESS PETTY CASH	19.60
			01-1100-0-4300.00-0000-2700-106-000-000		INVERNESS PETTY CASH	29.92
					WARRANT TOTAL	\$77.71
20101003	000261/	MCGRAW-HILL SCHOOL EDUCATION				
		PO-160109	1. 01-6300-0-4200.00-1110-1010-107-000-000		87221950001	243.91
					WARRANT TOTAL	\$243.91
20101004	070877/	MIGRANT EDUCATION				
		PO-160151	1. 01-0000-0-5840.00-1110-1010-700-000-000		MIGRANT EDUCATION FEES	2,775.50
					WARRANT TOTAL	\$2,775.50

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.
 BATCH: 0011 08312015AB
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE							ABA NUM	ACCOUNT NUM	AMOUNT		
	REQ#	REFERENCE LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	
20101005	070752/	MATTHEW NAGLE												
		PO-160195	1.	01-9642-0-4300.00-1110-1010-106-144-000									REIMBURSEMENT	39.56
			2.	01-9642-0-4300.00-1110-1010-108-144-000									REIMBURSEMENT	158.24
		PO-160224	2.	01-1100-0-4300.00-0000-2700-108-000-000									REIMBURSEMENT	118.57
			1.	01-9642-0-4300.00-1110-1010-108-144-000									REIMBURSEMENT	137.57
				WARRANT TOTAL										\$453.94
20101006	000086/	NORTH MARIN WATER DISTRICT												
		PO-165047	1.	01-0000-0-5535.00-0000-8200-700-000-000								2012302		3,350.34
				WARRANT TOTAL										\$3,350.34
20101007	001524/	OFFICE DEPOT												
		PO-160058	1.	01-9040-0-4300.00-1110-1010-106-000-000									773707125001	454.55
		PO-160066	1.	01-9040-0-4300.00-1110-1010-108-000-000									775077915001	129.33
		PO-160161	1.	01-1100-0-4300.00-0000-2700-420-000-000									784735761001	88.77
			1.	01-1100-0-4300.00-0000-2700-420-000-000									784735693001	54.20
			1.	01-1100-0-4300.00-0000-2700-420-000-000									784735760001	53.12
		PO-160162	1.	01-1100-0-4300.00-0000-2700-420-000-000									785533257001	71.78
		PO-160163	1.	01-1100-0-4300.00-0000-2700-420-000-000									785445281001	10.83
		PO-160164	1.	01-9040-0-4300.00-1110-1010-105-000-000									786771073001	3.62
			1.	01-9040-0-4300.00-1110-1010-105-000-000									786771071001	66.38
			1.	01-9040-0-4300.00-1110-1010-105-000-000									786771069001	185.67
				WARRANT TOTAL										\$1,118.25
20101008	000282/	JAMES J PATTERSON												
		PO-160252	1.	01-6300-0-4200.00-1110-1010-107-000-000									REIMBURSEMENT	49.92
			2.	01-9040-0-4300.00-1110-1010-107-000-000									REIMBURSEMENT	195.38
			3.	01-9642-0-4300.00-1110-1010-107-144-000									REIMBURSEMENT	1,287.89
				WARRANT TOTAL										\$1,533.19

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.
 BATCH: 0011 08312015AB
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE							ABA NUM	ACCOUNT NUM	AMOUNT			
	REQ#	REFERENCE LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION		
20101009	000206/	PETALUMA AUTO PARTS													
		PO-169022	4.	01-0000-0-4316.00-0000-8200-700-000-000									582347		32.57
			4.	01-0000-0-4316.00-0000-8200-700-000-000									581723		4.96
			4.	01-0000-0-4316.00-0000-8200-700-000-000									581667		31.67
			4.	01-0000-0-4316.00-0000-8200-700-000-000									581669		1.67-
			4.	01-0000-0-4316.00-0000-8200-700-000-000									581481		183.96
			4.	01-0000-0-4316.00-0000-8200-700-000-000									582409		11.23
			4.	01-0000-0-4316.00-0000-8200-700-000-000									582683		59.23-
			4.	01-0000-0-4316.00-0000-8200-700-000-000									581686		37.22
			1.	01-0000-0-4316.00-1110-3600-740-000-000									583276		115.68
			1.	01-0000-0-4316.00-1110-3600-740-000-000									582043		40.10
			1.	01-0000-0-4316.00-1110-3600-740-000-000									582002		171.16
			1.	01-0000-0-4316.00-1110-3600-740-000-000									581648		57.35
			1.	01-0000-0-4316.00-1110-3600-740-000-000									581506		31.28
			1.	01-0000-0-4316.00-1110-3600-740-000-000									577554		46.35
			1.	01-0000-0-4316.00-1110-3600-740-000-000									580795		39.54
			1.	01-0000-0-4316.00-1110-3600-740-000-000									580005		78.81
			1.	01-0000-0-4316.00-1110-3600-740-000-000									580003		12.84
			1.	01-0000-0-4316.00-1110-3600-740-000-000									578942		46.68
			1.	01-0000-0-4316.00-1110-3600-740-000-000									577882		11.95
			3.	01-0000-0-4316.00-5770-3600-740-000-000									581392		20.63
													WARRANT TOTAL		\$913.08
20101010	001760/	LYNN SCHNITZER													
		PO-160248	1.	01-9040-0-4300.00-1110-1010-420-000-000									REIMBURSEMENT		64.63
													WARRANT TOTAL		\$64.63

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.
 BATCH: 0011 08312015AB
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE					ABA NUM	ACCOUNT NUM	AMOUNT					
	REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	
20101011	070949/	SONOMA COUNTY GAZETTE													
		PO-160241	1.	01	0000	0	5840	00	0000	2700	105	000	000	17729	292.50
		WARRANT TOTAL													\$292.50
20101012	003464/	SONOMA COUNTY OFFICE OF ED													
		CL-150139		01	6500	0	5840	00	5770	1100	700	759	000	IN15-04270	34,000.00
		CL-150140		01	6500	0	5840	00	5770	1100	700	752	000	IN15-04270	13,000.00
		WARRANT TOTAL													\$47,000.00
20101013	004147/	THOMSON REUTERS/BARCLAYS													
		PO-169042	1.	01	0000	0	4300	00	1110	3600	740	000	000	265733	355.00
		WARRANT TOTAL													\$355.00
20101014	003686/	ESTHER M UNDERWOOD													
		PO-160225	1.	01	9040	0	4300	00	1110	1010	108	000	000	REIMBURSEMENT	267.42
		WARRANT TOTAL													\$267.42
20101015	003292/	UNISOURCE WORLDWIDE INC													
		PO-160166	1.	01	0000	0	4300	00	0000	8110	420	000	000	072415	1,997.99
		WARRANT TOTAL													\$1,997.99
20101016	001153/	ELLEN H WEBSTER													
		PO-160247	2.	01	4035	0	5200	00	1110	1010	420	000	000	CONFRENCE REIMBURSEMENT	28.50
			1.	01	4035	0	5200	00	1110	1010	420	000	000	JUNE THRU AUG MILEAGE	152.95
		WARRANT TOTAL													\$181.45
20101017	001853/	WESTERN PSYCHOLOGICAL SERVICES													
		PO-160220	1.	01	6500	0	4300	00	5770	1100	108	000	000	WPS-089647	95.48
		WARRANT TOTAL													\$95.48
20101018	070335/	DEAN WILEN													
		PO-160221	1.	01	0000	0	5839	00	1110	3600	740	000	000	DMV FEE	12.00
		WARRANT TOTAL													\$12.00
*** FUND	TOTALS ***														
														TOTAL NUMBER OF CHECKS:	32
														TOTAL AMOUNT OF CHECKS:	\$91,427.47*
														TOTAL AMOUNT OF ACH:	\$.00*
														TOTAL AMOUNT OF EFT:	\$.00*

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.
BATCH: 0011 08312015AB
FUND : 13 CAFETERIA FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE							ABA NUM	ACCOUNT NUM	AMOUNT					
	REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION			
20101019	070602/	AUS WEST LOCKBOX															
		PO-167001	1.	13	5310	0	5520	00	0000	8200	700	000	000	702364756	71.06		
			1.	13	5310	0	5520	00	0000	8200	700	000	000	702344941	71.06		
														WARRANT TOTAL	\$142.12		
20101020	004349/	HUBERT COMPANY															
		CL-150137		13	5310	0	4300	00	0000	3700	700	000	000	294148	93.53		
														WARRANT TOTAL	\$93.53		
20101021	000282/	JAMES J PATTERSON															
		PO-160252	4.	13	5310	0	4300	00	0000	3700	700	000	000	REIMBURSEMENT	73.18		
														WARRANT TOTAL	\$73.18		
*** FUND	TOTALS ***													TOTAL NUMBER OF CHECKS:	3	TOTAL AMOUNT OF CHECKS:	\$308.83*
														TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
														TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
*** BATCH	TOTALS ***													TOTAL NUMBER OF CHECKS:	35	TOTAL AMOUNT OF CHECKS:	\$91,736.30*
														TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
														TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
*** DISTRICT	TOTALS ***													TOTAL NUMBER OF CHECKS:	35	TOTAL AMOUNT OF CHECKS:	\$91,736.30*
														TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
														TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*

SHORELINE UNIFIED SCHOOL DISTRICT

P.O. Box 198 Tomales, California 94971 (707) 878-2266 FAX: (707) 878-2554



September 1, 2015

Bodega Bay Fisherman's Festival
PO Box 576
Bodega Bay, CA 94923

Dear Bodega Bay Fisherman's Festival:

The Shoreline Unified School District Board of Trustees accepted your gift of \$3,000.00 that you donated to the Bodega Bay School PTA.

The Board and staff wish to thank you for your generous support.

A vital part of our excellent school program is on-going community support and we are most appreciative.

Cordially,

Nancy Neu
Superintendent

SHORELINE UNIFIED SCHOOL DISTRICT
P.O. BOX 198
TOMALES, CA 94971
707-878-2266

ACCEPTANCE OF GIFTS

Please submit to the District Office upon completion

Gift Received By: Bodega Bay School PTA Date: 6/24/15

Description of Gift: \$3000

Special Instructions: _____

Name and Address of Donor - (If organization or agency, give name of president or administrator)

Bodega Bay Fisherman's Festival
PO Box 576
Bodega Bay 94923

SHORELINE UNIFIED SCHOOL DISTRICT

P.O. Box 198 Tomales, California 94971 (707) 878-2266 FAX: (707) 878-2554



September 1, 2015

Daniel Sneed
Freeport – McMoran Oil and Gas
430 Highland Street
Houston, TX 77009

Dear Mr. Sneed:

The Shoreline Unified School District Board of Trustees accepted your gift of \$500.00 for the art program that you donated to the Bodega Bay School PTA.

The Board and staff wish to thank you for your generous support.

A vital part of our excellent school program is on-going community support and we are most appreciative.

Cordially,

Nancy Neu
Superintendent

SHORELINE UNIFIED SCHOOL DISTRICT
P.O. BOX 198
TOMALES, CA 94971
707-878-2266

ACCEPTANCE OF GIFTS

Please submit to the District Office upon completion

Gift Received By: Bodega Bay School PTA Date: 6/18/15
Description of Gift: \$500 for the Art Program

Special Instructions: _____

Name and Address of Donor - (If organization or agency, give name of president or administrator)

Daniel Sneed
Freeport - Mc Moran Oil and Gas
430 Highland St
Houston TX 77009

INTERDISTRICT TRANSFERS

2014-15

INCOMING:	New	Renewing	Petaluma	Coast Guard	Sebastopol	Santa Rosa	Employee's	Other	
BBS	2				2				
INV	1						1		
WMS	5	1					2	4	2 Lincoln 1 Bolinas
TES	8	22	8	8	5	1	7	1	Cotati/R.P.
THS	6	20	10	3	2	2	4	5	Cotati/R.P.
Total Incoming= 65	22	43	18	11	9	3	14	10	

OUTGOING:	New	Renewing	Petaluma	Nicasio	Sebastopol	Santa Rosa	Novato	Other	
BBS		3			3				
INV	5	5		6				4	Bolinas
WMS	1	15		11				5	Bolinas
TES	4	6	3		6			1	Charter
THS	6	15	2		13		6		
Total Outgoing= 60	16	44	5	17	22	0	6	10	

2015-16

INCOMING:	New	Renewing	Petaluma	Coast Guard	Sebastopol	Santa Rosa	Employee's	Other	
BBS	2					1		1	Monte Rio
INV		1					1		
WMS	2	3	1				1	3	2 Nicasio & 1 RP
TES	22	30	18	17	5	1	8	3	Rohnert Par
THS	9	27	17	4	2	4	5	4	Rohnert Par
Total Incoming= 96	35	61	36	21	7	6	15	11	

OUTGOING:	New	Renewing	Petaluma	Nicasio	Sebastopol	Santa Rosa	Novato	Other	
BBS	1				1				
INV	3	1	2	2					
WMS		14		9				5	Bo-Stinson Lagunitas
TES	3	2	1		3	1			
THS	7	10	3		11		2	1	
Total Outgoing= 41	14	27	6	11	15	1	2	6	

Totals updated on: September 2, 2015 Incoming: 14 Outgoing: 3 from last month

S t u d e n t S u c c e s s

SHORELINE UNIFIED SCHOOL DISTRICT

NOTICE OF PUBLIC HEARING

During the Shoreline Unified School District Board of Trustees meeting on September 10, 2015, to be held at West Marin School, 11550 State Route One, Point Reyes at 6:00 p.m., the following Public Hearing will be held:

1. Public Hearing on Resolution # 2015.16.2 – Pupil Textbook and Instructional Materials Incentive Act for 2015 - 2016

Posted at:
All school sites
District Office
District Website
Transportation

Posted: 8/31/15

SHORELINE UNIFIED SCHOOL DISTRICT

RESOLUTION # 2015.16.2

PUPIL TEXTBOOK AND INSTRUCTIONAL MATERIALS INCENTIVE ACT

WHEREAS, Education Code Section 60252 specifies that the governing boards of school districts are subject to the requirements of Education Code Section 60119 in order to receive funds for Pupil Textbooks and Instructional Materials Incentive Program (Education code section 60252), and/or funds for instructional materials from any State source in a fiscal year in which the Superintendent of Public Instruction determines that the base revenue limit per average daily attendance (ADA) for each school district shall increase by at least one (1%) percent from the prior fiscal year.

WHEREAS, as required by Education Code section 60119, the Governing Board has provided 10 days notice of the public hearing or hearings required by subdivision (b) of Education Code section 60119.

WHEREAS, as required by Education Code section 60119, the notice set forth the time, place, and purpose of the hearing, and the notice was posted in three public places in the school district.

WHEREAS, as required by Education Code section 60119, the Governing Board has held a public hearing at which the Governing Board encourages participation by parents, teachers, members of the community interested in the affairs of the school district, and bargaining unit leaders.

NOW, THEREFORE, BE IT RESOLVED, that after a public hearing held pursuant to Education Code section 60119, the Board of Trustees of the Shoreline Unified School District hereby determines by this resolution each pupil, including English Learners, in each school in the District has, prior to the end of the fiscal year, sufficient textbooks and instructional materials in the following courses: mathematics, science, history/social science, English/language arts (including English language development), foreign language and health, and they are aligned to the academic content standards and are consistent with the content and cycles of the curriculum frameworks adopted by the State Board. The District has sufficient science laboratory equipment for grades 9-12. The Superintendent is authorized to certify that the School District has complied with the requirements of Education Code section 60119 and sign the certification document.

PASSED AND ADOPTED by the Governing Board of the Shoreline Unified School District on September 10, 2015, by the following roll call vote:

AYES:

NOES:

ABSENT:

Nancy Neu, Secretary
Shoreline Unified School District
E-41- of Trustees

Valenzuela/CAHSEE Lawsuit Settlement
Quarterly Report on Williams Uniform Complaints
 [Education Code § 35186(d)]

District: SHORELINE UNIFIED SCHOOL DISTRICT

Person completing this form: Nancy Neu Title: Superintendent

Quarterly Report Submission Date: October 2015
 (check one) January 2016
 April 2016
 July 2016

Date for information to be reported publicly at governing board meeting: September 10, 2015

Please check the box that applies:

- No complaints were filed with any school in the district during the quarter indicated above.
- Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

General Subject Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials	0		
Teacher Vacancy or Misassignment	0		
Facilities Conditions	0		
CAHSEE Intensive Instruction and Services	0		
TOTALS	0		

Nancy Neu

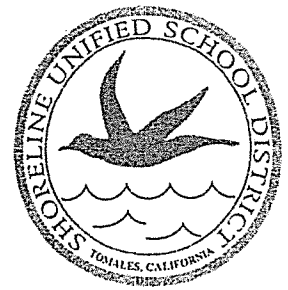
Print Name of District Superintendent

Signature of District Superintendent

Date

SHORELINE UNIFIED SCHOOL DISTRICT

P.O. Box 198 Tomales, California 94971 (707) 878-2266 FAX: (707) 878-2554



TO: Shoreline School District Trustees
Nancy Neu, Superintendent

FROM: Bruce Abbott, CBO

DATE: September 4th, 2015

SUBJECT: 2014-15 Unaudited Actuals

Attached are the reports of unaudited actuals for 2014-15. The unaudited actuals become audited actuals after the auditors have reviewed the books and made any adjustments. The audit will be completed by December and reported to the Board in December or January.

The unaudited actuals represents the closing for the books for 2014-15 and an opportunity to review our financial results and establish a true financial starting point for 2015-16 with our fund balances.

Attached is a review of fund balance accounting and future consideration for the board on our fund balances.

Following is a list of our funds, including revenues, expense and new fund balances.

General Fund (Form 01)

The following summary combines unrestricted and restricted programs.

Beginning Fund Balance	5,465,187.13
Revenue	12,418,277.18
Expenditures	12,777,373.51
Transfers Out	(274,000.00)
Change in Fund Bal.	(633,096.33)
Ending Fund Balance	4,832,090.80

Cafeteria Fund (Form 13)

Beginning Fund Balance	37,633.11
Revenue	229,057.86
Expenditures	457,625.86
Transfers In	250,000.00
Change in Fund Bal.	21,432.00
Ending Fund Balance	59,065.11

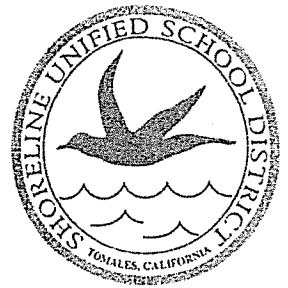
TOMALES ELEMENTARY (707) 878-2214 FAX: 878-2467	BODEGA BAY ELEMENTARY (707) 875-2724 FAX: 875-2182	TOMALES HIGH SCHOOL SHORELINE HIGH SCHOOL INDEPENDENT STUDY SCHOOL (707) 878-2286 FAX: 878-2787	WEST MARIN ELEMENTARY (415) 663-1014 FAX: 663-8558	INVERNESS PRIMARY (415) 669-1018 FAX: 669-1581
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TRANSPORTATION
(707) 878-2221

SHORELINE UNIFIED SCHOOL DISTRICT

P.O. Box 198 Tomales, California 94971 (707) 878-2266 FAX: (707) 878-2554



Deferred Maintenance Fund (Form 14)

Beginning Fund Balance	427,526.26
Revenue	40,747.94
Expenditures	42,309.11
Change in Fund Bal.	(1,561.17)
Ending Fund Balance	425,965.09

Special Reserve for Postemployment Benefits (Form 20)

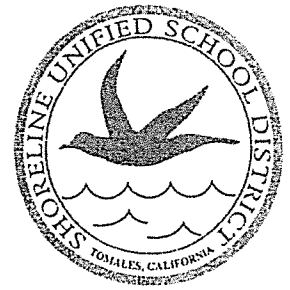
Beginning Fund Balance	111,612.31
Revenue	204.42
Expenditures	00.00
Change in Fund Bal.	204.42
Ending Fund Balance	111,816.73

Foundation (Scholarship & Lawson Trust) Fund (Form 73)

Beginning Fund Balance	145,699.37
Revenue	46,805.24
Expenditures	94,964.60
Transfers In	24,000.00
Change in Fund Bal.	(24,159.36)
Ending Fund Balance	121,540.01

SHORELINE UNIFIED SCHOOL DISTRICT

P.O. Box 198 Tomales, California 94971 (707) 878-2266 FAX: (707) 878-2554



Fund Balance Accounting

Fund Balance Reporting Summary

The Governmental Accounting Standards Board (GASB) issued GASB Statement Number 54 (Statement 54), Fund Balance Reporting and Governmental Fund Type Definitions in February 2009. Statement 54 abandons the reserved and unreserved classifications of fund balance and replaces them with five new classifications: nonspendable, restricted, committed, assigned and unassigned.

Fund Balance

Statement 54 requires local governments to focus on the constraints imposed upon resources when reporting fund balance in governmental funds. The new fund balance classifications will indicate the level of constraints placed upon how resources can be spent and identify the sources of those constraints.

Constraints are broken down into five different classifications: nonspendable, restricted, committed, assigned, and unassigned. The classifications serve to inform readers of the financial statements of the extent to which the government is bound to honor constraints on the specific purposes for which resources in a fund can be spent.

Fund Balance Classifications

Nonspendable – consists of assets that are inherently nonspendable in the current period either because of their form or because they must be maintained intact, including prepaid items, inventories, long-term portions of loans receivable, financial assets held for resale, and principal of endowments.

Restricted – consists of amounts that are subject to externally enforceable legal purpose restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments; or through constitutional provisions or enabling legislation.

Committed – consists of amounts that are subject to a purpose constraint imposed by a formal action of the government's highest level of decision-making authority before the end of the fiscal year, and that require the same level of formal action to remove the constraint.

Assigned – consists of amounts that are subject to a purpose constraint that represents an intended use established by the government's highest level of decision-making authority, or by their designated body or official. The purpose of the assignment must be narrower than the purpose of the general fund, and in funds other than the general fund, assigned fund balance represents the residual amount of fund balance.

TOMALES ELEMENTARY (707) 878-2214 FAX: 878-2467	BODEGA BAY ELEMENTARY (707) 875-2724 FAX: 875-2182	TOMALES HIGH SCHOOL SHORELINE HIGH SCHOOL INDEPENDENT STUDY SCHOOL (707) 878-2286 FAX: 878-2787	WEST MARIN ELEMENTARY (415) 663-1014 FAX: 663-8558	INVERNESS PRIMARY (415) 669-1018 FAX: 669-1581 TRANSPORTATION (707) 878-2221
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SHORELINE UNIFIED SCHOOL DISTRICT

P.O. Box 198 Tomales, California 94971 (707) 878-2266 FAX: (707) 878-2554



Unassigned – represents the residual classification for the government’s general fund, and could report a surplus or deficit. In funds other than the general fund, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

TOMALES ELEMENTARY	BODEGA BAY ELEMENTARY	TOMALES HIGH SCHOOL	WEST MARIN ELEMENTARY	INVERNESS PRIMARY
(707) 878-2214	(707) 875-2724	SHORELINE HIGH SCHOOL	(415) 663-1014	(415) 669-1018
FAX: 878-2467	FAX: 875-2182	INDEPENDENT STUDY SCHOOL	FAX: 663-8558	FAX: 669-1581
		(707) 878-2286		TRANSPORTATION
		FAX: 878-2787		(707) 878-2221

2015-16 Budget Adoption Reserves

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

District: Shoreline Unified School District

CDS #: 21-73361

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

	2015-16	2016-17	2017-18
Total General Fund Expenditures & Other Uses	\$ 12,583,257	\$ 12,760,281	\$ 13,128,953
Minimum Reserve requirement 4%	\$ 503,330	\$ 510,411	\$ 525,158
General Fund Combined Ending Fund Balance	\$ 3,818,596	\$ 3,288,491	\$ 2,702,208
Special Reserve Fund Ending Fund Balance	\$ -	\$ -	\$ -
Components of ending balance:			
Nonspendable (revolving, prepaid, etc.)	\$ -	\$ -	\$ -
Restricted	\$ -	\$ -	\$ -
Committed	\$ -	\$ -	\$ -
Assigned	\$ 15,672	\$ 15,672	\$ 15,672
Reserve for economic uncertainties	\$ -	\$ -	\$ -
Unassigned and Unappropriated	\$ 3,818,596	\$ 3,288,491	\$ 2,702,208
Subtotal Assigned, Unassigned & Unappropriated	\$ 3,834,268	\$ 3,304,163	\$ 2,717,880
Total Components of ending balance	\$ 3,834,268	\$ 3,304,163	\$ 2,717,880
	FALSE	FALSE	FALSE
Assigned & Unassigned balances above the minimum reserve requirement	\$ 3,330,938	\$ 2,793,752	\$ 2,192,722

Statement of Reasons	
The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:	
<i>Higher Reserves are needed while the District resolves the deficit spending</i>	
<i>Higher Reserves are needed to address growth in PERS/STRS</i>	
<i>Higher Reserve are needed to address GASB 45 liabilities</i>	
<i>Higher Reserve are needed maintain positive cash flow reducing borrowing costs and maintain high credit rating.</i>	
<i>Higher Reserves are needed for numerous curriculum adoption planned over the next few years</i>	
<i>High Reserves are needed to maintain current technology</i>	

Shoreline Unified School District
Fund Balances Components of Fund Balances
Sept 10th 2015

Fund 01

Restricted

Title I	\$	3,373	Deferred Revenue
Vocational Ed	\$	1,849	Deferred Revenue
Calif Clean Energy	\$	54,354	
Instructional Materials	\$	33,016	
Mental Health Services	\$	6,217	
Parcel Taxes	\$	98,472	Each school has specific carry over
School Donation Funds	\$	130,115	Each school has specific carry over
MCF Grant	\$	57,163	Will be allocated to TES and WMS
Total Restricted	\$	384,561	

Unrestricted

Unrestricted	\$	4,243,635
Unrestricted Lottery	\$	62,008
Educational Protection Act	\$	147,109
Total Unrestricted	\$	4,452,753
Total Fund 01	\$	4,837,314

Total Expense for 2014-15	\$	13,051,374
Reserve as a percentage		37.06%

Components of Ending Balance	\$	4,837,314
Restricted	\$	384,561
Economic Uncertainties 4%	\$	522,055
Revolving Cash	\$	3,000
District Home Repairs	\$	15,672
Unassigned/Unappropriated	\$	3,912,026

Should the Shoreline Unified School District Assign or Commit funds possible purposes
How should the remaining Unassigned be considered in the strategic planning for the district

1. Continued Deficit Spending
2. Curriculum Adoptions
3. Technology needs
4. Postemployment Benefits GASB 45
5. Special Ed Volatility

Note: Carry Over Funds will only be booked as an expense when an actual expense is planned.

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2014-15 Unaudited Actuals	2015-16 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		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
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	G	G
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	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2014-15 Unaudited Actuals	2015-16 Budget
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCOFF Sources		8010-8099	8,274,195.28	0.00	8,274,195.28	8,798,983.00	0.00	8,798,983.00	6.3%
2) Federal Revenue		8100-8299	1,738,073.11	296,955.52	2,035,028.63	1,700,000.00	264,754.00	1,964,754.00	-3.5%
3) Other State Revenue		8300-8599	110,727.95	309,478.98	420,206.93	372,992.00	61,355.00	434,347.00	3.4%
4) Other Local Revenue		8600-8799	222,587.48	1,466,258.86	1,688,846.34	30,675.00	1,400,149.00	1,430,824.00	-15.3%
5) TOTAL REVENUES			10,345,583.82	2,072,693.36	12,418,277.18	10,902,650.00	1,726,258.00	12,628,908.00	1.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	4,029,269.90	893,604.61	4,922,874.51	3,535,368.00	1,057,877.00	4,593,245.00	-6.7%
2) Classified Salaries		2000-2999	1,596,690.66	650,378.73	2,247,069.39	1,537,349.00	542,104.00	2,079,453.00	-7.5%
3) Employee Benefits		3000-3999	2,216,756.35	908,348.13	3,125,104.48	2,643,325.00	673,473.00	3,316,798.00	6.1%
4) Books and Supplies		4000-4999	426,209.82	354,332.43	780,542.25	383,354.00	292,078.00	675,432.00	-13.5%
5) Utilities and Other Operating Expenditures		5000-5999	896,716.53	662,460.64	1,559,177.17	1,043,763.00	529,078.00	1,572,841.00	0.9%
6) Capital Outlay		6000-6999	44,700.88	0.00	44,700.88	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	97,904.83	97,904.83	0.00	100,488.00	100,488.00	2.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			9,210,344.14	3,567,029.37	12,777,373.51	9,143,159.00	3,195,098.00	12,338,257.00	-3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			1,135,239.68	(1,494,336.01)	(359,096.33)	1,759,491.00	(1,468,840.00)	290,651.00	-180.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	250,000.00	24,000.00	274,000.00	215,000.00	30,000.00	245,000.00	-10.6%
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	(1,487,055.14)	1,487,055.14	0.00	(1,498,840.00)	1,498,840.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,737,055.14)	1,463,055.14	(274,000.00)	(1,713,840.00)	1,468,840.00	(245,000.00)	-10.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(601,815.46)	(31,280.87)	(633,096.33)	45,651.00	0.00	45,651.00	-107.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	5,054,567.96	410,619.17	5,465,187.13	4,452,752.50	379,338.30	4,832,090.80	-11.6%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)		9795	5,054,567.96	410,619.17	5,465,187.13	4,452,752.50	379,338.30	4,832,090.80	-11.6%
d) Other Restatements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,054,567.96	410,619.17	5,465,187.13	4,452,752.50	379,338.30	4,832,090.80	-11.6%
2) Ending Balance, June 30 (E + F1e)			4,452,752.50	379,338.30	4,832,090.80	4,498,403.50	379,338.30	4,877,741.80	0.9%
Components of Ending Fund Balance									
a) Nonspendable		9711	3,000.00	0.00	3,000.00	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unrepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	379,338.30	379,338.30	0.00	379,338.30	379,338.30	0.0%
b) Restricted									
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	162,780.94	0.00	162,780.94	160,973.94	0.00	160,973.94	-1.1%
District House Repairs	0000	9780	15,672.00		15,672.00				
EPA Carryover	1400	9780	147,108.94		147,108.94				
District House Repairs	0000	9780				16,926.00		16,926.00	
EPA Carry Over	1400	9780				144,047.94		144,047.94	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	522,054.94	0.00	522,054.94	503,330.28	0.00	503,330.28	-3.6%
Unassigned/Unappropriated Amount		9790	3,764,916.62	0.00	3,764,916.62	3,834,099.28	0.00	3,834,099.28	1.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
G. ASSETS								
1) Cash		9110						
a) in County Treasury		9111	4,306,887.74	552,362.33	4,859,250.07			
1) Fair Value Adjustment to Cash in County Treasury		9120	0.00	0.00	0.00			
b) in Banks		9130	0.00	0.00	0.00			
c) in Revolving Fund		9135	3,000.00	0.00	3,000.00			
d) with Fiscal Agent		9140	0.00	0.00	0.00			
e) collections awaiting deposit		9150	0.00	0.00	0.00			
2) Investments		9200	292,309.28	150,404.53	442,713.81			
3) Accounts Receivable		9290	0.00	0.00	0.00			
4) Due from Grantor Government		9310	300.00	0.00	300.00			
5) Due from Other Funds		9320	0.00	0.00	0.00			
6) Stores		9330	0.00	0.00	0.00			
7) Capital Expenditures		9340	0.00	0.00	0.00			
8) Other Current Assets			0.00	0.00	0.00			
9) TOTAL ASSETS			4,602,497.02	702,766.86	5,305,263.88			
H. DEFERRED OUTFLOWS OF RESOURCES								
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00			
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00			
I. LIABILITIES								
1) Accounts Payable		9500	149,744.52	318,205.84	467,950.36			
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	5,222.72	5,222.72			
6) TOTAL LIABILITIES			149,744.52	323,428.56	473,173.08			
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00			
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00			
K. FUND EQUITY								
Ending Fund Balance, June 30			4,452,752.50	379,338.30	4,832,090.80			
(must agree with line F2) (G9 + H2) - (I6 + J2)								

Description	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES							
Principal Apportionment State Aid - Current Year	877,629.00	0.00	877,629.00	1,271,337.00	0.00	1,271,337.00	44.9%
Education Protection Account State Aid - Current Year	98,856.00	0.00	98,856.00	97,376.00	0.00	97,376.00	-1.5%
State Aid - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions	60,167.11	0.00	60,167.11	49,113.00	0.00	49,113.00	-18.4%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes	7,089,057.72	0.00	7,089,057.72	7,233,213.00	0.00	7,233,213.00	2.0%
Unsecured Roll Taxes	180,866.81	0.00	180,866.81	187,944.00	0.00	187,944.00	3.9%
Prior Years' Taxes	7,618.64	0.00	7,618.64	0.00	0.00	0.00	-100.0%
Supplemental Taxes Mortgage Revenue Augmentation (ERAF)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources	8,314,195.28	0.00	8,314,195.28	8,838,983.00	0.00	8,838,983.00	6.3%
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year	(40,000.00)		(40,000.00)	(40,000.00)		(40,000.00)	0.0%
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL LCFF SOURCES			8,274,195.28	0.00	8,274,195.28	8,798,983.00	0.00	8,798,983.00	6.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	1,738,073.11	0.00	1,738,073.11	1,700,000.00	0.00	1,700,000.00	-2.2%
Special Education Entitlement		8181	0.00	138,045.00	138,045.00	0.00	144,313.00	144,313.00	4.5%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	2,253.00	2,253.00	New
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency 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%
NI Title I, Part A, Basic Grants Low-Income and Neglected		8290		34,278.60	34,278.60			38,244.00	11.6%
NCLB: Title I, Part D, Local Delinquent Programs	3010	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	3025	8290		23,516.36	23,516.36		23,445.00	23,445.00	-0.3%
NCLB: Title III, Immigrant Education Program	4035	8290							
	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		17,070.00	17,070.00		17,144.00	17,144.00	0.4%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610 3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind		8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		49,091.25	49,091.25		2,800.00	2,800.00	-94.3%
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	34,954.31	34,954.31	0.00	36,555.00	36,555.00	4.6%
TOTAL, FEDERAL REVENUE			1,738,073.11	296,955.52	2,035,028.63	1,700,000.00	264,754.00	1,964,754.00	-3.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/PI Entitlement	6360	8319		0.00	0.00		0.00	0.00	0.0%
State Education Master Plan	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	0.0%
Mandated Costs Reimbursements		8550	50,165.00	0.00	50,165.00	310,671.00	0.00	310,671.00	519.3%
Lottery - Unrestricted and Instructional Materials		8560	60,438.14	17,499.30	77,937.44	62,321.00	16,554.00	78,875.00	1.2%
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		27,000.00	27,000.00		27,000.00	27,000.00	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		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
Healthy Start	6240	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%
School Community Violence Prevention Grant	7391	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	124.81	264,979.68	265,104.49	0.00	17,801.00	17,801.00	17,801.00	-93.3%
TOTAL, OTHER STATE REVENUE			110,727.95	309,478.98	420,206.93	372,992.00	61,355.00	434,347.00		3.4%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Ad Valorem Taxes		8621	0.00	927,225.23	927,225.23	0.00	910,000.00	910,000.00	-1.9%
Parcel Taxes		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Community Redevelopment Funds									
Not Subject to LCFF Deduction									
Penalties and Interest from									
Outstanding Non-LCFF									
Loans		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Leases and Rentals		8650	12,278.00	0.00	12,278.00	12,816.00	0.00	12,816.00	4.4%
Interest		8660	9,009.18	0.00	9,009.18	5,000.00	0.00	5,000.00	-44.5%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Interagency Services		8677	60,676.00	2,038.70	62,714.70	7,000.00	25,000.00	32,000.00	-49.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment									
		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	130,528.30	359,230.93	489,759.23	0.00	249,600.00	249,600.00	-49.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	10,096.00	0.00	10,096.00	5,859.00	0.00	5,859.00	-42.0%
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		177,764.00	177,764.00		215,549.00	215,549.00	21.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/IP 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%
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	222,587.48	1,466,258.86	1,688,846.34	30,675.00	1,400,149.00	1,430,824.00	-15.3%
TOTAL, OTHER LOCAL REVENUE			10,345,583.82	2,072,693.36	12,418,277.18	10,902,650.00	1,726,258.00	12,628,908.00	1.7%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	3,273,973.63	783,172.01	4,057,145.64	3,052,566.00	901,811.00	3,954,377.00	-2.5%
Certificated Pupil Support Salaries		1200	174,946.99	110,432.60	285,379.59	85,502.00	95,166.00	180,668.00	-36.7%
Certificated Supervisors' and Administrators' Salaries		1300	578,648.62	0.00	578,648.62	395,050.00	60,900.00	455,950.00	-21.2%
Other Certificated Salaries		1900	1,700.66	0.00	1,700.66	2,250.00	0.00	2,250.00	32.3%
TOTAL, CERTIFICATED SALARIES			4,029,269.90	893,604.61	4,922,874.51	3,535,368.00	1,057,877.00	4,593,245.00	-6.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	215,344.31	440,638.95	655,983.26	175,109.00	341,962.00	517,071.00	-21.2%
Classified Support Salaries		2200	641,608.93	208,010.34	849,619.27	659,847.00	197,142.00	856,989.00	0.9%
Classified Supervisors' and Administrators' Salaries		2300	242,301.01	0.00	242,301.01	217,984.00	0.00	217,984.00	-10.0%
Clerical, Technical and Office Salaries		2400	491,437.82	1,429.44	492,867.26	480,409.00	1,500.00	481,909.00	-2.2%
Classified Salaries		2900	5,998.59	300.00	6,298.59	4,000.00	1,500.00	5,500.00	-12.7%
TOTAL, CLASSIFIED SALARIES			1,596,690.66	650,378.73	2,247,069.39	1,537,349.00	542,104.00	2,079,453.00	-7.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	349,531.93	333,957.93	683,489.86	378,866.00	113,027.00	491,893.00	-28.0%
PERS		3201-3202	167,119.38	68,235.92	235,355.30	168,470.00	63,661.00	232,131.00	-1.4%
OASDI/Medicare/Alternative		3301-3302	175,675.19	57,369.69	233,044.88	161,767.00	56,581.00	218,348.00	-6.3%
Health and Welfare Benefits		3401-3402	1,216,921.37	396,487.54	1,613,408.91	1,191,822.00	389,033.00	1,580,855.00	-2.0%
Unemployment Insurance		3501-3502	2,818.61	774.78	3,593.39	2,484.00	797.00	3,281.00	-8.7%
Workers' Compensation		3601-3602	171,201.19	47,072.17	218,273.36	160,618.00	47,800.00	208,418.00	-4.5%
OPEB, Allocated		3701-3702	107,761.88	0.00	107,761.88	109,000.00	0.00	109,000.00	1.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	25,726.80	4,450.10	30,176.90	470,298.00	2,574.00	472,872.00	1467.0%
TOTAL, EMPLOYEE BENEFITS			2,216,756.35	908,348.13	3,125,104.48	2,643,325.00	673,473.00	3,316,798.00	6.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,093.66	0.00	1,093.66	60,000.00	0.00	60,000.00	5386.2%
Books and Other Reference Materials		4200	13,300.52	13,365.49	26,666.01	0.00	16,854.00	16,854.00	-36.8%
Materials and Supplies		4300	394,343.47	222,015.24	616,358.71	263,354.00	275,224.00	538,578.00	-12.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	17,472.17	118,951.70	136,423.87	60,000.00	0.00	60,000.00	-56.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			426,209.82	354,332.43	780,542.25	383,354.00	292,078.00	675,432.00	-13.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	27,831.14	45,122.11	72,953.25	80,500.00	27,979.00	108,479.00	48.7%
Dues and Memberships		5300	18,295.61	268.00	18,563.61	17,100.00	400.00	17,500.00	-5.7%
Insurance		5400 - 5450	77,677.31	0.00	77,677.31	50,000.00	0.00	50,000.00	-35.6%
Operations and Housekeeping Services		5500	304,041.58	0.00	304,041.58	332,500.00	0.00	332,500.00	9.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	106,272.31	0.00	106,272.31	130,540.00	0.00	130,540.00	22.8%
Transfers of Direct Costs		5710	(21,020.21)	21,020.21	0.00	(2,200.00)	2,200.00	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	328,130.47	596,050.32	924,180.79	358,323.00	498,499.00	856,822.00	-7.3%
Communications		5900	55,488.32	0.00	55,488.32	77,000.00	0.00	77,000.00	38.8%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			896,716.53	662,460.64	1,559,177.17	1,043,763.00	529,078.00	1,572,841.00	0.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	44,700.88	0.00	44,700.88	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%
TOTAL CAPITAL OUTLAY			44,700.88	0.00	44,700.88	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	97,904.83	97,904.83	0.00	100,488.00	100,488.00	2.6%
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	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Debt Service			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	97,904.83	97,904.83	0.00	100,488.00	100,488.00	2.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,210,344.14	3,567,029.37	12,777,373.51	9,143,159.00	3,195,098.00	12,338,257.00	-3.4%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Cafeteria Fund		7616	250,000.00	0.00	250,000.00	215,000.00	0.00	215,000.00	-14.0%
To: Authorized Interfund Transfers Out		7619	0.00	24,000.00	24,000.00	0.00	30,000.00	30,000.00	25.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			250,000.00	24,000.00	274,000.00	215,000.00	30,000.00	245,000.00	-10.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
USES									
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%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,487,055.14)	1,487,055.14	0.00	(1,498,840.00)	1,498,840.00	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			(1,487,055.14)	1,487,055.14	0.00	(1,498,840.00)	1,498,840.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,737,055.14)	1,463,055.14	(274,000.00)	(1,713,840.00)	1,468,840.00	(245,000.00)	-10.6%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	8,274,195.28	0.00	8,274,195.28	8,798,983.00	0.00	8,798,983.00	6.3%
2) Federal Revenue		8100-8299	1,738,073.11	296,955.52	2,035,028.63	1,700,000.00	264,754.00	1,964,754.00	-3.5%
3) Other State Revenue		8300-8599	110,727.95	309,478.98	420,206.93	372,992.00	61,355.00	434,347.00	3.4%
4) Other Local Revenue		8600-8799	222,587.48	1,466,258.86	1,688,846.34	30,675.00	1,400,149.00	1,430,824.00	-15.3%
5) TOTAL REVENUES			10,345,583.82	2,072,693.36	12,418,277.18	10,902,650.00	1,726,258.00	12,628,908.00	1.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		4,951,680.15	2,550,002.90	7,501,683.05	5,092,974.00	2,167,831.00	7,260,805.00	-3.2%
2) Instruction - Related Services	2000-2999		1,176,841.62	95,121.90	1,271,963.52	1,103,882.00	77,175.00	1,181,057.00	-7.1%
3) Pupil Services	3000-3999		1,296,297.80	299,997.72	1,596,295.52	1,184,811.00	266,980.00	1,451,791.00	-9.1%
4) Ancillary Services	4000-4999		151,734.03	5,272.65	157,006.68	121,775.00	2,000.00	123,775.00	-21.2%
5) Community Services	5000-5999		1,116.63	170,935.40	172,052.03	2,000.00	137,218.00	139,218.00	-19.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		815,937.50	13,556.50	829,494.00	878,309.00	9,500.00	887,809.00	7.0%
8) Plant Services	8000-8999	Except	816,736.41	334,237.47	1,150,973.88	759,408.00	433,906.00	1,193,314.00	3.7%
9) Other Outgo	9000-9999	7600-7699	0.00	97,904.83	97,904.83	0.00	100,488.00	100,488.00	2.6%
10) TOTAL EXPENDITURES			9,210,344.14	3,567,029.37	12,777,373.51	9,143,159.00	3,195,098.00	12,338,257.00	-3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			1,135,239.68	(1,494,336.01)	(359,096.33)	1,759,491.00	(1,468,840.00)	290,651.00	-180.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	250,000.00	24,000.00	274,000.00	215,000.00	30,000.00	245,000.00	-10.6%
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	(1,487,055.14)	1,487,055.14	0.00	(1,498,840.00)	1,498,840.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,737,055.14)	1,463,055.14	(274,000.00)	(1,713,840.00)	1,468,840.00	(245,000.00)	-10.6%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(601,815.46)	(31,280.87)	(633,096.33)	45,651.00	0.00	45,651.00	-107.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	5,054,567.96	410,619.17	5,465,187.13	4,452,752.50	379,338.30	4,832,090.80	-11.6%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)		9795	5,054,567.96	410,619.17	5,465,187.13	4,452,752.50	379,338.30	4,832,090.80	-11.6%
d) Other Restatements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,054,567.96	410,619.17	5,465,187.13	4,452,752.50	379,338.30	4,832,090.80	-11.6%
2) Ending Balance, June 30 (E + F1e)			4,452,752.50	379,338.30	4,832,090.80	4,498,403.50	379,338.30	4,877,741.80	0.9%
Components of Ending Fund Balance									
a) Nonspendable		9711	3,000.00	0.00	3,000.00	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	379,338.30	379,338.30	0.00	379,338.30	379,338.30	0.0%
b) Restricted									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	162,780.94	0.00	162,780.94	160,973.94	0.00	160,973.94	-1.1%
District House Repairs	0000	9780	15,672.00		15,672.00				
EPA Carryover	1400	9780	147,108.94		147,108.94				
District House Repairs	0000	9780				16,926.00		16,926.00	
EPA Carry Over	1400	9780				144,047.94		144,047.94	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	522,054.94	0.00	522,054.94	503,330.28	0.00	503,330.28	-3.6%
Unassigned/Unappropriated Amount		9790	3,764,916.62	0.00	3,764,916.62	3,834,099.28	0.00	3,834,099.28	1.8%

Resource	Description	2014-15	2015-16
		Unaudited Actuals	Budget
6230	California Clean Energy Jobs Act	54,354.00	54,354.00
6300	Lottery: Instructional Materials	33,016.44	33,016.44
6512	Special Ed: Mental Health Services	6,217.00	6,217.00
9010	Other Restricted Local	285,750.86	285,750.86
Total, Restricted Balance		379,338.30	379,338.30

Unaudited Actuals
 General Fund
 Exhibit: Restricted Balance Detail

Shoreline Unified
 Marin County

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 Form 01

Resource	Description	2014-15	2015-16
		Unaudited Actuals	Budget
6230	California Clean Energy Jobs Act	54,354.00	54,354.00
6300	Lottery: Instructional Materials	33,016.44	33,016.44
6512	Special Ed: Mental Health Services	6,217.00	6,217.00
9010	Other Restricted Local	285,750.86	285,750.86
Total, Restricted Balance		<u>379,338.30</u>	<u>379,338.30</u>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	182,302.36	165,000.00	-9.5%
3) Other State Revenue		8300-8599	16,398.29	14,000.00	-14.6%
4) Other Local Revenue		8600-8799	30,357.21	32,000.00	5.4%
5) TOTAL, REVENUES			229,057.86	211,000.00	-7.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	158,565.28	163,100.00	2.9%
3) Employee Benefits		3000-3999	89,269.94	89,846.00	0.6%
4) Books and Supplies		4000-4999	197,485.51	162,554.00	-17.7%
5) Services and Other Operating Expenditures		5000-5999	12,305.13	10,500.00	-14.7%
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			457,625.86	426,000.00	-6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(228,568.00)	(215,000.00)	-5.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	250,000.00	215,000.00	-14.0%
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			250,000.00	215,000.00	-14.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,432.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	37,633.11	59,065.11	56.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			37,633.11	59,065.11	56.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			37,633.11	59,065.11	56.9%
2) Ending Balance, June 30 (E + F1e)					
			59,065.11	59,065.11	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	8,760.86	0.00	-100.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	50,304.25	59,065.11	17.4%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	28,779.28		
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	26,772.15		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	8,760.86		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			64,312.29		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	5,247.18		
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			5,247.18		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			59,065.11		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	182,302.36	165,000.00	-9.5%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			182,302.36	165,000.00	-9.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	16,398.29	14,000.00	-14.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			16,398.29	14,000.00	-14.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	30,228.44	32,000.00	5.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	128.77	0.00	-100.0%
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			30,357.21	32,000.00	5.4%
TOTAL, REVENUES			229,057.86	211,000.00	-7.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
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%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	158,565.28	163,100.00	2.9%
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			158,565.28	163,100.00	2.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	16,949.28	17,900.00	5.6%
OASDI/Medicare/Alternative		3301-3302	10,871.45	11,559.00	6.3%
Health and Welfare Benefits		3401-3402	56,549.44	55,778.00	-1.4%
Unemployment Insurance		3501-3502	79.25	76.00	-4.1%
Workers' Compensation		3601-3602	4,820.52	4,533.00	-6.0%
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			89,269.94	89,846.00	0.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,612.96	7,554.00	34.6%
Noncapitalized Equipment		4400	3,118.61	0.00	-100.0%
Food		4700	188,753.94	155,000.00	-17.9%
TOTAL, BOOKS AND SUPPLIES			197,485.51	162,554.00	-17.7%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	682.81	2,500.00	266.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,626.18	1,500.00	-7.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,388.27	3,000.00	25.6%
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	7,607.87	3,500.00	-54.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,305.13	10,500.00	-14.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
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			457,625.86	426,000.00	-6.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	250,000.00	215,000.00	-14.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			250,000.00	215,000.00	-14.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			250,000.00	215,000.00	-14.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	182,302.36	165,000.00	-9.5%
3) Other State Revenue		8300-8599	16,398.29	14,000.00	-14.6%
4) Other Local Revenue		8600-8799	30,357.21	32,000.00	5.4%
5) TOTAL, REVENUES			229,057.86	211,000.00	-7.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		455,999.68	424,500.00	-6.9%
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		1,626.18	1,500.00	-7.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			457,625.86	426,000.00	-6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(228,568.00)	(215,000.00)	-5.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	250,000.00	215,000.00	-14.0%
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			250,000.00	215,000.00	-14.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,432.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,633.11	59,065.11	56.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,633.11	59,065.11	56.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,633.11	59,065.11	56.9%
2) Ending Balance, June 30 (E + F1e)			59,065.11	59,065.11	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	8,760.86	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			50,304.25	59,065.11	17.4%
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%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Unaudited Actuals</u>	<u>2015-16 Budget</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	50,304.25	59,065.11
Total, Restricted Balance		<u>50,304.25</u>	<u>59,065.11</u>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	40,000.00	40,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	747.94	0.00	-100.0%
5) TOTAL, REVENUES			40,747.94	40,000.00	-1.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,439.52	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	33,869.59	0.00	-100.0%
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			42,309.11	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,561.17)	40,000.00	-2662.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,561.17)	40,000.00	-2662.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	427,526.26	425,965.09	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			427,526.26	425,965.09	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			427,526.26	425,965.09	-0.4%
2) Ending Balance, June 30 (E + F1e)					
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					
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	425,965.09	465,965.09	9.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	439,574.74		
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			439,574.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	13,609.65		
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			13,609.65		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			425,965.09		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	40,000.00	40,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			40,000.00	40,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	747.94	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			747.94	0.00	-100.0%
TOTAL, REVENUES			40,747.94	40,000.00	-1.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,517.27	0.00	-100.0%
Noncapitalized Equipment		4400	922.25	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			8,439.52	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	31,274.84	0.00	-100.0%
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	2,594.75	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,869.59	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			42,309.11	0.00	-100.0%

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

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	40,000.00	40,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	747.94	0.00	-100.0%
5) TOTAL, REVENUES			40,747.94	40,000.00	-1.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		42,309.11	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			42,309.11	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,561.17)	40,000.00	-2662.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,561.17)	40,000.00	-2662.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	427,526.26	425,965.09	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			427,526.26	425,965.09	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			427,526.26	425,965.09	-0.4%
2) Ending Balance, June 30 (E + F1e)					
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					
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	425,965.09	465,965.09	9.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Unaudited Actuals</u>	<u>2015-16 Budget</u>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	204.42	0.00	-100.0%
5) TOTAL, REVENUES			204.42	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			204.42	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			204.42	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	111,612.31	111,816.73	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			111,612.31	111,816.73	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			111,612.31	111,816.73	0.2%
2) Ending Balance, June 30 (E + F1e)					
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					
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	111,816.73	111,816.73	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	111,816.73		
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			111,816.73		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			111,816.73		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	204.42	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			204.42	0.00	-100.0%
TOTAL, REVENUES			204.42	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	204.42	0.00	-100.0%
5) TOTAL, REVENUES			204.42	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			204.42	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			204.42	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	111,612.31	111,816.73	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			111,612.31	111,816.73	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			111,612.31	111,816.73	0.2%
2) Ending Balance, June 30 (E + F1e)			111,816.73	111,816.73	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	111,816.73	111,816.73	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%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Unaudited Actuals</u>	<u>2015-16 Budget</u>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,016.25	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,182,792.07	0.00	-100.0%
5) TOTAL, REVENUES			1,186,808.32	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,085,952.52	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,085,952.52	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			100,855.80	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,855.80	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	908,013.75	1,008,869.55	11.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			908,013.75	1,008,869.55	11.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			908,013.75	1,008,869.55	11.1%
2) Ending Balance, June 30 (E + F1e)			1,008,869.55	1,008,869.55	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,008,869.55	1,008,869.55	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,008,869.55		
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			1,008,869.55		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,008,869.55		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	4,016.25	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,016.25	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	1,144,649.92	0.00	-100.0%
Unsecured Roll		8612	12,770.52	0.00	-100.0%
Prior Years' Taxes		8613	2,165.36	0.00	-100.0%
Supplemental Taxes		8614	21,799.56	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	359.12	0.00	-100.0%
Interest		8660	1,047.59	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			1,182,792.07	0.00	-100.0%
TOTAL, REVENUES			1,186,808.32	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	565,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	520,952.52	0.00	-100.0%
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)			1,085,952.52	0.00	-100.0%
TOTAL, EXPENDITURES			1,085,952.52	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,016.25	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,182,792.07	0.00	-100.0%
5) TOTAL, REVENUES			1,186,808.32	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,085,952.52	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,085,952.52	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			100,855.80	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,855.80	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	908,013.75	1,008,869.55	11.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			908,013.75	1,008,869.55	11.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			908,013.75	1,008,869.55	11.1%
2) Ending Balance, June 30 (E + F1e)			1,008,869.55	1,008,869.55	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	1,008,869.55	1,008,869.55	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%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Unaudited Actuals</u>	<u>2015-16 Budget</u>
	Total, Restricted Balance	<u>0.00</u>	<u>0.00</u>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	46,805.24	0.00	-100.0%
5) TOTAL, REVENUES			46,805.24	0.00	-100.0%
B. EXPENSES					
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	61,700.00	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	33,264.60	0.00	-100.0%
6) Depreciation		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, EXPENSES			94,964.60	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(48,159.36)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	24,000.00	30,000.00	25.0%
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			24,000.00	30,000.00	25.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(24,159.36)	30,000.00	-224.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	145,699.37	121,540.01	-16.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			145,699.37	121,540.01	-16.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			145,699.37	121,540.01	-16.6%
2) Ending Net Position, June 30 (E + F1e)			121,540.01	151,540.01	24.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	121,540.01	151,540.01	24.7%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	121,840.01		
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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			121,840.01		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	300.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			300.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			121,540.01		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	145.24	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	46,660.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			46,805.24	0.00	-100.0%
TOTAL, REVENUES			46,805.24	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
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%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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	61,700.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			61,700.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
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	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	33,264.60	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			33,264.60	0.00	-100.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			94,964.60	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	24,000.00	30,000.00	25.0%
(a) TOTAL, INTERFUND TRANSFERS IN			24,000.00	30,000.00	25.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			24,000.00	30,000.00	25.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	46,805.24	0.00	-100.0%
5) TOTAL, REVENUES			46,805.24	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		61,700.00	0.00	-100.0%
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	33,264.60	0.00	-100.0%
10) TOTAL, EXPENSES			94,964.60	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(48,159.36)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	24,000.00	30,000.00	25.0%
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			24,000.00	30,000.00	25.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(24,159.36)	30,000.00	-224.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	145,699.37	121,540.01	-16.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			145,699.37	121,540.01	-16.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			145,699.37	121,540.01	-16.6%
2) Ending Net Position, June 30 (E + F1e)					
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	121,540.01	151,540.01	24.7%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Unaudited Actuals</u>	<u>2015-16 Budget</u>
	Total, Restricted Net Position	<u>0.00</u>	<u>0.00</u>

Description	2014-15 Unaudited Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	494.14	494.14	494.14	385.14	385.14	385.14
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)				88.35	88.35	88.35
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	494.14	494.14	494.14	473.49	473.49	473.49
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class				6.35	6.35	6.35
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]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	6.35	6.35	6.35
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	494.14	494.14	494.14	479.84	479.84	479.84
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2014-15 Unaudited Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
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]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2014-15 Unaudited Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
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. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
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. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	829,201.00		829,201.00			829,201.00
Work in Progress		0.00	0.00			0.00
Total capital assets not being depreciated	829,201.00	0.00	829,201.00	0.00	0.00	829,201.00
Capital assets being depreciated:						
Land Improvements	3,373,435.48		3,373,435.48			3,373,435.48
Buildings	31,119,981.30		31,119,981.30			31,119,981.30
Equipment	2,517,376.04		2,517,376.04			2,517,376.04
Total capital assets being depreciated	37,010,792.82	0.00	37,010,792.82	0.00	0.00	37,010,792.82
Accumulated Depreciation for:						
Land Improvements	(3,143,941.00)		(3,143,941.00)			(3,143,941.00)
Buildings	(13,939,479.00)		(13,939,479.00)			(13,939,479.00)
Equipment	(1,628,507.00)		(1,628,507.00)			(1,628,507.00)
Total accumulated depreciation	(18,711,927.00)	0.00	(18,711,927.00)	0.00	0.00	(18,711,927.00)
Total capital assets being depreciated, net	18,298,865.82	0.00	18,298,865.82	0.00	0.00	18,298,865.82
Governmental activity capital assets, net	19,128,066.82	0.00	19,128,066.82	0.00	0.00	19,128,066.82
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated			0.00			0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation			0.00			0.00
Total capital assets being depreciated, net			0.00			0.00
Business-type activity capital assets, net			0.00			0.00

Unaudited Actuals
FINANCIAL REPORTS
2014-15 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	58.06%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$171,803.93
	Adjusted Appropriations Limit	\$8,097,230.86
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$8,097,230.86
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2016-17, subject to CDE approval.	3.72%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2016-17 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2014-15 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sept 10th 2015

To the Superintendent of Public Instruction:

2014-15 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Terena Mares
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Deputy Superintendent
Title
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Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	4,922,874.51	301	0.00	303	4,922,874.51	305	0.00		307	4,922,874.51	309
2000 - Classified Salaries	2,247,069.39	311	1,008.25	313	2,246,061.14	315	534,381.48		317	1,711,679.66	319
3000 - Employee Benefits (Excluding 3800)	3,125,104.48	321	107,870.26	323	3,017,234.22	325	214,990.48		327	2,802,243.74	329
4000 - Books, Supplies Equip Replace. (6500)	780,542.25	331	4,267.95	333	776,274.30	335	237,274.61		337	538,999.69	339
5000 - Services . . . & 7300 - Indirect Costs	1,559,177.17	341	197,547.45	343	1,361,629.72	345	51,526.19		347	1,310,103.53	349
TOTAL					12,324,073.89	365			TOTAL	11,285,901.13	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	4,009,083.19 375
2. Salaries of Instructional Aides Per EC 41011.	2100	624,253.26 380
3. STRS.	3101 & 3102	563,007.96 382
4. PERS.	3201 & 3202	64,256.62 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	102,768.12 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	1,020,552.58 385
7. Unemployment Insurance.	3501 & 3502	2,322.81 390
8. Workers' Compensation Insurance.	3601 & 3602	141,109.12 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	25,027.30 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		6,552,380.96 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.		6,552,380.96 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		58.06%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		55.00%
2. Percentage spent by this district (Part II, Line 15)		58.06%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).		11,285,901.13
5. Deficiency Amount (Part III, Line 3 times Line 4)		0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	13,400,000.00		13,400,000.00		565,000.00	12,835,000.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	60,310.00	2,739.00	63,049.00		30,109.00	32,940.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	153,692.55	(17,620.56)	136,071.99		48,370.00	87,701.99	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation	528,689.39	230,753.61	759,443.00			759,443.00	
Compensated Absences Payable			0.00			0.00	
Governmental activities long-term liabilities	14,142,691.94	215,872.05	14,358,563.99	0.00	643,479.00	13,715,084.99	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2013-14 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2013-14 Actual			2014-15 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	7,843,303.15		7,843,303.15			8,097,230.86
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	487.90		487.90			494.14
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2013-14			Adjustments to 2014-15		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2014-15 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2014-15 P2 Report			2015-16 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	494.14		494.14	479.84		479.84
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			494.14			479.84
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2014-15 Actual			2015-16 Budget		
1. Homeowners' Exemption (Object 8021)	60,167.11		60,167.11	49,113.00		49,113.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	7,089,057.72		7,089,057.72	7,233,213.00		7,233,213.00
5. Unsecured Roll Taxes (Object 8042)	180,866.81		180,866.81	187,944.00		187,944.00
6. Prior Years' Taxes (Object 8043)	7,618.64		7,618.64	0.00		0.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	927,225.23		927,225.23	910,000.00		910,000.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	8,264,935.51	0.00	8,264,935.51	8,380,270.00	0.00	8,380,270.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	8,264,935.51	0.00	8,264,935.51	8,380,270.00	0.00	8,380,270.00

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			233,044.88			229,907.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			233,044.88			229,907.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	976,485.00		976,485.00	1,368,713.00		1,368,713.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	976,485.00	0.00	976,485.00	1,368,713.00	0.00	1,368,713.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	12,418,277.18		12,418,277.18	12,628,908.00		12,628,908.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	9,009.18		9,009.18	5,000.00		5,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2014-15 Actual			2015-16 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			7,843,303.15			8,097,230.86
2. Inflation Adjustment			0.9977			1.0382
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0128			0.9711
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			7,925,426.93			8,163,595.93
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			8,264,935.51			8,380,270.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			59,296.80			57,580.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			0.00			13,232.93
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			59,296.80			57,580.80
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			6,043.43			3,342.01
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			8,270,978.94			8,383,612.01
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			59,296.80			57,580.80
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			8,270,978.94			
b. State Subventions (Line D8)			59,296.80			
c. Less: Excluded Appropriations (Line C23)			233,044.88			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			8,097,230.86			

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 327,324.78
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

There are no general admin staff paid through contract

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 9,859,961.72

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.32%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	399,277.45
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,954.72
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	20,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	37,187.12
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	462,919.29
9. Carry-Forward Adjustment (Part IV, Line F)	6,295.34
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	469,214.63

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	7,501,683.05
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,271,963.52
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,551,594.64
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	157,006.68
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	172,052.03
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	403,761.83
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,082,906.76
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	457,625.86
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	12,598,594.37

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	3.67%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2016-17 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	3.72%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>462,919.29</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(39,610.48)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.31%) times Part III, Line B18); zero if negative	<u>6,295.34</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.31%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>6,295.34</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>6,295.34</u>

Shoreline Unified
Marin County

Unaudited Actuals
2014-15 Unaudited Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

21 73361 000000
Form ICR

Approved indirect cost rate: 3.31%
Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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Unaudited Actuals
2014-15 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	57,828.68		27,860.14	85,688.82
2. State Lottery Revenue	8560	60,438.14		17,499.30	77,937.44
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		118,266.82	0.00	45,359.44	163,626.26
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	56,104.79		12,343.00	68,447.79
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	153.80			153.80
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		56,258.59	0.00	12,343.00	68,601.59
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	62,008.23	0.00	- 33,016.44	95,024.67
D. COMMENTS:					

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

*Pursuant to Government Code Section 8880.4(a)(2) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	13,051,373.51
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	315,057.19
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	172,052.03
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	44,700.88
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	274,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				490,752.91
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	228,568.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				12,474,131.41

Section II - Expenditures Per ADA		2014-15 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		494.14
B. Expenditures per ADA (Line I.E divided by Line II.A)		25,244.12
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	11,860,121.50	24,283.13
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	11,860,121.50	24,283.13
B. Required effort (Line A.2 times 90%)	10,674,109.35	21,854.82
C. Current year expenditures (Line I.E and Line II.B)	12,474,131.41	25,244.12
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	----- Teacher Full-Time Equivalents -----			----- Classroom Units -----			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0900 and 9000 (will be allocated based on factors input)	0.00	0.00	1,182,011.22	0.00	1,112,375.99	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12			46.40		40.00		
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)			6.60		6.00		
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	0.00	0.00	53.00	0.00	46.00	0.00	0.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	69,212.00	0.00	69,212.00	4,676.41	73,888.41	
1110	Regular Education, K-12	7,660,668.81	2,002,100.84	9,662,769.65	652,878.71	10,315,648.36	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Vocational Education	49,091.25	0.00	49,091.25	3,316.92	52,408.17	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
520	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
530	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	
760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	1,573,683.38	292,286.37	1,865,969.75	126,076.89	1,992,046.64	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	172,052.03	0.00	172,052.03	11,624.94	183,676.97	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services						
----	Enterprise				0.00	0.00	
----	Facilities Acquisition & Construction				0.00	0.00	
----	Other Outgo						
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)		0.00	0.00	30,920.14	30,920.14	
----	Total General Fund and Charter Schools Funds Expenditures	9,524,707.47	2,294,387.21	11,819,094.68	829,494.01	13,051,373.52	
					402,784.83		

Unaudited Actuals
2014-15
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	69,212.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	69,212.00
1110	Regular Education, K-12	6,227,769.02	0.00	7,699.93	13,774.93	477,642.57	769,057.79	157,006.68			7,717.89	0.00	7,660,668.81
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4000	Vocational Education	49,091.25	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	49,091.25
4100	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4200	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	1,155,610.78	68,477.44	0.00	0.00	115,513.58	234,081.58	0.00			0.00	0.00	1,573,683.38
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		172,052.03	0.00	0.00	0.00	172,052.03
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		7,501,683.05	68,477.44	7,699.93	13,774.93	593,156.15	1,003,139.37	157,006.68	172,052.03	0.00	7,717.89	0.00	9,524,707.47

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	1,034,817.37	967,283.47	0.00	2,002,100.84
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	147,193.85	145,092.52	0.00	292,286.37
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		1,182,011.22	1,112,375.99	0.00	2,294,387.21

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	403,761.83
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	20,500.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	399,277.45
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	5,954.72
5	Total Central Administration Costs in General Fund and Charter Schools Funds	829,494.00
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	9,524,707.47
2	Total Allocated Costs (from Form PCR, Column 2, Total)	2,294,387.21
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	11,819,094.68
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	457,625.86
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	457,625.86
D. Total Direct Charged and Allocated Costs (B3 + C5)		12,276,720.54
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.76%

Unaudited Actuals
2014-15
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Shoreline Unified
Marin County

21 73361 0000000
Form PCR

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			30,880.00		30,880.00
Other Outgo (Objects 1000-7999)				371,904.83	371,904.83
Total Other Costs	0.00	0.00	30,880.00	371,904.83	402,784.83

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					0.00	274,000.00		
Fund Reconciliation							300.00	0.00
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							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					250,000.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2014-15 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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				
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							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					24,000.00			
Fund Reconciliation							0.00	300.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	274,000.00	274,000.00	300.00	300.00

Unaudited Actuals
Special Education Maintenance of Effort
2014-15 Actual vs. 2013-14 Actual Comparison
2014-15 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	511,001.40		511,001.40
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	351,368.87		351,368.87
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	359,178.76		359,178.76
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	24,256.82		24,256.82
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	13,135.00	0.00	315,442.53		328,577.53
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	13,135.00	0.00	1,561,248.38	0.00	1,574,383.38
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	292,286.35	0.00	0.00	0.00	0.00	0.00	0.00		292,286.35
	TOTAL COSTS	292,286.35	0.00	0.00	0.00	13,135.00	0.00	1,561,248.38	0.00	1,866,669.73
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	13,135.00	0.00	139,454.99		152,589.99
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	13,135.00	0.00	139,454.99	0.00	152,589.99
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8980	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	13,135.00	0.00	139,454.99	0.00	152,589.99
	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									14,544.99
										138,045.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	511,001.40		511,001.40
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	351,368.87		351,368.87
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	359,178.76		359,178.76
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	24,256.82		24,256.82
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	175,987.54		175,987.54
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,421,793.39	0.00	1,421,793.39
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	292,286.35	0.00	0.00	0.00	0.00	0.00	0.00		292,286.35
	Total Indirect Costs and PCR Allocations	292,286.35	0.00	0.00	0.00	0.00	0.00	0.00		292,286.35
	TOTAL BEFORE OBJECT 8980	292,286.35	0.00	0.00	0.00	0.00	0.00	1,421,793.39	0.00	1,714,079.74
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00	0.00
	TOTAL COSTS									14,544.99
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	127,473.29		127,473.29
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	51,157.13		51,157.13
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	6,000.02		6,000.02
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	34,163.23		34,163.23
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	218,793.67	0.00	218,793.67
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	218,793.67	0.00	218,793.67
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									14,544.99
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									1,281,045.38
	TOTAL COSTS									1,281,045.38

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals
Special Education Maintenance of Effort
2015-16 Budget vs. 2014-15 Actual Comparison
2015-16 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	584,968.00		584,968.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	311,800.00		311,800.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	317,247.00		317,247.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	33,120.00		33,120.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	3,000.00	0.00	207,090.00		210,090.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	3,000.00	0.00	1,454,225.00	0.00	1,457,225.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	3,000.00	0.00	1,454,225.00	0.00	1,457,225.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	584,968.00		584,968.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	311,800.00		311,800.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	317,247.00		317,247.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	30,867.00		30,867.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	3,000.00	0.00	62,315.00		65,315.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	3,000.00	0.00	1,307,197.00	0.00	1,310,197.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	3,000.00	0.00	1,307,197.00	0.00	1,310,197.00
8980	Contributions from Unrestricted Revenues to Federal Goals (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									462.00
	TOTAL COSTS									1,310,659.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	128,750.00		128,750.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	44,217.00		44,217.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	7,500.00		7,500.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	34,915.00		34,915.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	215,382.00	0.00	215,382.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	215,382.00	0.00	215,382.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									462.00
	TOTAL COSTS									901,199.00
										1,117,043.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SHORELINE UNIFIED SCHOOL DISTRICT

RESOLUTION #2015.16.3

RESOLUTION FOR ADOPTING THE "GANN" LIMIT

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called 'Gann Limits', for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann limit for the 2014 - 2015 fiscal year and a projected Gann Limit for the 2015 - 2016 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

WHEREAS, Government Code Section 7902.1 provides that school districts may increase their Gann Limits under specified circumstances;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2014 - 2015 and 2015 - 2016 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2014 - 2015 and 2015 - 2016 fiscal years include an increase of \$171,803.93 to the 2014 - 2015 Gann Limit pursuant to the provisions of Government Code Section 7902.1;

AND BE IT FURTHER RESOLVED, that the Superintendent notifies the Director of the State Department of Finance of the increase to the 2014 - 2015 Gann Limit.

AND BE IT FURTHER RESOLVED, that this Board does hereby declare that the appropriations in the budget for the 2014 - 2015 and 2015 - 2016 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED, that the Superintendent provide copies of this resolution along with the appropriate attachments to interested citizens of this District.

PASSED AND ADOPTED by the Governing Board of Shoreline Unified School District on September 10, 2015, by the following roll call vote:

AYES:

NOES:

ABSENT:

Nancy Neu, Secretary

-149- Shoreline Unified School District
Board of Trustees

SHORELINE CSEA CHAPTER #304



DATE: July 25, 2015
TO: Board of Trustees
Nancy Neu, Interim Superintendent
FROM: CSEA Chapter #304 Negotiations Committee
SUBJECT: Contract Negotiations for 2015-2016

CSEA is submitting the following articles and proposals for our successor collective bargaining agreement for the 2015-2016 years with the Shoreline Unified School District.

Article III: Association Rights

- CSEA is interested in clarifying language related to contract distribution.
- CSEA is interested in adding language to provide for planning and participation in new classified employee orientations.
- CSEA is interested in adding language related to agency shop.
- CSEA is interested in adding language related to providing timely new employee lists.

Article VIII: Wages

- CSEA is interested in increasing the longevity amounts.
- CSEA is interested in an increase in the evening hourly differential rate.
- CSEA is interested in clarifying the language in 8.73

Article VI: Hours of Employment

- CSEA is interested in clarifying and amending the Job Sharing Language

Article IX: Health and Welfare Benefits

- CSEA is interested in an increase in the District's contribution for benefits.
- CSEA is interested in changing the contract language to provide that employees who work 30 hours per week or more shall qualify to receive 100% paid by the District.

Article X: Safety

- The parties previously agreed to review and clarify the language in this article related to pre employment physical examinations. It was also agreed that this would not count as one of the limited number or reopeners for either party.

We look forward to a mutually positive and respectful negotiations process.

Linda Borello
President
CSEA Chapter #304

7-31-15

7-31-15

SHORELINE UNIFIED SCHOOL DISTRICT

P.O. Box 198 Tomales, California 94971 (707) 878-2266 FAX: (707) 878-2554



September 1, 2015

TO: Members of the Public
California School Employees' Association

FROM: Nancy Neu, Superintendent
Shoreline Unified School District

RE: Initial Contract Proposal for 2015-16

In accordance with the Rules and Regulations of the Public Employment Relations Board (PERB) and the contract provisions of Article XVI of the current collective bargaining agreement between the Shoreline Unified School District and California School Employees' Association, the following serves as the District's initial contract proposal for 2015-16.

ARTICLE VIII: WAGES

ARTICLE IX: HEALTH AND WELFARE BENEFITS

ARTICLE XIX: TERMS/REOPENERS



Checklist for Sale or Lease of School District Surplus Property

(Revised November 2013)

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For more information, please visit our website at
www.lozanosmith.com or call us Toll Free at 800.445.9430.

The following is an executive summary of the process and statutory time requirements throughout the process; a more detailed discussion follows.

Summary

- First identify the surplus real property and convene a committee to develop a District wide policy on the use of surplus real property. (Ed. Code §§ 17387, et seq.)
- Declare intent to sell or lease the property to general public: To place the property on the market, the Board must consider the committee's recommendation that the property be declared surplus and declare its intent to dispose of the property in a resolution. (Ed. Code § 17466.)
- Offer to sell or lease real property to any charter school that has submitted a written request to the school district to be notified of surplus property offered for sale or lease by the school district and that meets certain other criteria. The District must allow such charter schools sixty days to respond to the offer. (Ed. Code §§ 17457.5 and 17464(a) (a school district selling or leasing surplus property is only required to offer that property to a charter school until June 30, 2016).)
- Offers required by the Naylor Act (Ed. Code § 17485, et seq.): The Naylor Act only applies to real property that has been used entirely or partially for school playgrounds, playing fields, or other outdoor recreational uses and open-space land particularly suited for recreational purposes. If the Naylor Act does apply, the District must offer to negotiate to sell or lease the property to certain entities, usually for a below-market rate. The District may seek a waiver of the Naylor Act. (Ed. Code § 33050.) The District must allow Naylor Act entities sixty days to respond to the offer. (Ed. Code § 17489(c).)
- Selling or leasing with option to purchase (Ed. Code § 17464 and Gov. Code § 54220):
 - The property must be offered to a first group of designated entities. These entities must be allowed sixty days after receiving notice to respond and are also entitled to a negotiation period of sixty days after giving notice to the District of their interest in the property. This requirement cannot be waived.
 - The property must be offered to a second group of

designated public entities. This group must also be notified that it has sixty days to make offers, but is not entitled to an additional negotiation period.

- Lease (with no option to purchase): No additional notices, beyond the requisite offers to charter schools and Naylor Act entities, are expressly required. The District may proceed to lease the property to the highest responsible bidder pursuant to Education Code sections 17466, et seq. (Note: More conservatively, and in recognition of limited legal precedent, the additional notices may still be sent.)
- Leasing vacant classrooms (Ed. Code § 17465): The District must offer the classrooms to other school districts in the District's SELPA or the County Office of Education ("COE") for use for special education programs. The school districts or the County Office of Education are entitled to a negotiation period of sixty days from receipt of the offer.
- All property sales (Govt. Code § 65402(c)): The District must notify the local city or county planning agency, if such city or county has adopted a general plan which affects or includes the area where the property is located.
- Competitive bidding (Ed. Code §§ 17466, et seq.): The District may ultimately sell or lease the property to the highest responsible bidder. Bids may not be opened until at least three weeks after the Board adopts its resolution of intent to sell or lease the property. Districts may seek waivers of the competitive bidding process from the State Board of Education; in recent years, waivers from the bidding process have been granted, but districts have still been required to provide mandatory notices and engage in certain public procedures.
- The Education Code also contains a provision indicating that failure to comply with the Education Code's surplus property provisions will not invalidate a conveyance of property that has already occurred. (Ed. Code § 17483.)

I. Determination of Surplus Status

Detailed Checklist

- The District may wish to adopt an initial resolution to commence the process of whether to declare District property as surplus, but no such resolution is required.
- The School Board must appoint a committee of between seven and eleven members (“7-11 Committee”, or “Advisory Committee”), who are representative of each of the following (Ed. Code § 17388-17389):
 - The ethnic, age group, and socioeconomic composition of the District.
 - The business community, such as store owners, managers, or supervisors.
 - Landowners or renters, with preference to be given to representatives of neighborhood associations.
 - Teachers.
 - Administrators.
 - Parents of Students.
 - Persons with expertise in environmental impact, legal contracts, building codes, and land use planning, including, but not limited to, knowledge of the zoning and other land use restrictions of the cities and counties in which surplus space and real property is located.
- The 7-11 Committee must do all of the following (Ed. Code § 17390):
 - Review the projected school enrollment and other data provided by the District to determine the amount of surplus real property.
 - Establish a priority list of use of surplus space and real property that will be acceptable to the community.
 - Cause to have circulated throughout the attendance area a priority list of surplus space and real property

II. Consider Physical and Political Aspects of Site

and provide for hearings of community input to the community on acceptable uses of space and real property, including the sale or lease of surplus real property for child care development purposes.

- Make a final determination of limits of tolerance of use of space and real property.
- Forward to the Board a report recommending uses of surplus space and real property.
- The 7-11 Committee's recommendation is advisory only, and need not be implemented by the Board.
- Optional: Clarify Site's Physical Development Constraints, both for the District's purposes and for the information of prospective buyers and developers.
 - Ensure title is free and clear of tax lien liabilities, restrictive covenants, conditions and restrictions, restrictive easements, and any additional constraints.
 - Obtain a boundary/survey map to verify acreage and land area and a legal description.
 - Determine current zoning and general plan restrictions on the property as well as the likelihood and time line for changes to a more favorable designation. This review should also reveal other restrictions and costs such as Coastal Commission approval, Corps of Engineers approval, availability of water and sewer connections, off-site costs such as traffic mitigation, park dedication fees, fees for special districts, etc.
 - Obtain a soils or geological study, if potential problems are identified (e.g. liquefaction risks, slope problems, etc.).
 - Consider having the site inspected to determine whether it contains any toxic or hazardous materials.
 - Obtain an asbestos study and removal cost estimate for existing buildings.

III. Board Action Declaring Property Surplus

IV. Required Offers

A. Offers to Interested Charter Schools

- Optional: Clarify Political and Policy Issues.
 - Although an appraisal is not required, it is often wise to obtain at least one appraisal to obtain minimum and target values, whether the district elects to share the appraisal or keep it confidential.
 - Meet with key political players in City or County having jurisdiction to ensure that highest and best use recommendations have potential for obtaining development approvals.
 - If possible, obtain information from City or County which outlines its approval process (e.g., allowable densities and land uses, fees, exactions).
 - Meet with key homeowners' associations and community leaders concerning recommended development plan.

- Optional: The Board may wish expressly to declare certain property surplus. This is an action preliminary to the later resolution of intent to lease or sell the property, and can be used to trigger the offer of the property to other public agencies. To do so, the Board can adopt a resolution taking each of the following actions:
 - Consider the 7-11 Committee's recommendations. (Ed. Code § 17388.)
 - Describe the property to be declared surplus.
 - Declare the property surplus.
 - Authorize offers to other public agencies.

- At least until June 30, 2016, the governing board of a school district seeking to sell or lease surplus real property designed to provide direct instruction or instructional support must first offer that property for sale or lease to any charter school that (1) has submitted a written request to the school district to be notified of surplus property offered for sale or lease by the school district, and (2) has projections at the time of the offer of at least 80 in-district

students for the following fiscal year. The offer must be made pursuant to the following conditions:

- The charter school must use the real property exclusively to provide direct instruction or instructional support. (Ed. Code § 17457.5(a)(1).)
- If the charter school is interested in purchasing or leasing the property, it must so notify the District within 60 days of the District's written solicitation. If more than one charter school notifies the District of its intent to purchase or lease the property, the District may determine to which charter school it will sell or lease. (Ed. Code § 17457.5(b).)
- The price at which the property is sold to an interested charter cannot exceed the District's cost of acquisition, adjusted by increases or decreases in the cost of living, plus the cost of any school facilities construction undertaken by the District, adjusted by the statewide cost index for class B construction as annually determined by the State Allocation Board, from the year the improvement is completed to the year in which the sale is made. If a statewide cost index is not available, the school district must use a factor equal to the average statewide cost index for class B construction for the preceding 10 years. In no event can the price be less than 25 percent of the fair market value of the property or less than the amount necessary to retire the share of local bonded indebtedness plus the amount of the original cost of the approved state aid applications on the property. (Ed. Code § 17457.5(c).)
- Land that is leased to an interested charter must be leased at an annual rate of not more than five percent of the maximum sales price allowable under the above provision, adjusted annually by increases or decreases in the cost of living. (Ed. Code § 17457.5(d).)
- Offers to interested charter schools are only required for real property identified by a school district as surplus property after July 1, 2012. (Ed.

B. Offers Required by the Naylor Act

Code § 17457.5(f).) From the statutory language, it is not clear what constitutes “identifying” property as surplus for purposes of this requirement.

- A school district selling or leasing surplus property is only required to offer that property to a charter school until June 30, 2016. (Ed. Code § 17457.5(f).)
- Determine whether the Naylor Act (Ed. Code §§ 17485, et seq.) applies. The Naylor Act applies when all of the following conditions are present (Ed. Code § 17486):
 - All or a portion of the property is used for school playground, playing field, or other outdoor recreational purposes and open-space land particularly suited for recreational purposes.
 - The land has been used for such purposes for at least eight years immediately preceding the Board’s decision to sell or lease the property.
 - No other available publicly owned land in the vicinity is adequate to meet the existing and foreseeable needs of the community for playground, playing field, or other outdoor recreational and open-space purposes, as determined by the governing body of the agency which proposes to purchase or lease land from the District.
- The District may exempt two surplus properties from the Naylor Act for each planned school site acquisition if the District has an immediate need for an additional school site and is actively seeking to acquire an additional site, and may exempt one surplus property from the Naylor Act if the District is seeking immediate expansion if the classroom capacity of an existing school by 50% or more. (Ed. Code § 17497.)
- No more than 30% of the total surplus school acreage (inclusive of both developed and undeveloped property) owned by a school district may be purchased or leased by public agencies through the Naylor Act. (Ed. Code § 17499(a).)
- If the Naylor Act applies and the property is not exempted, the District must first make a written offer to sell or lease

the property to the following agencies for use as outdoor recreational space, in order of priority (Ed. Code § 17489):

- First, to any city within which the land is situated.
 - Second, to any park or recreation district within which the land is situated.
 - Third, to any regional park authority having jurisdiction within the area in which the land is situated.
 - Fourth, to any county within which the land is situated.
- If any of the above entities wishes to purchase or lease the property, the entity must notify the District in writing within 60 days after receiving written notification from the District of its offer to sell or lease the property. (Ed. Code § 17489.)
- In the event the Naylor Act applies, the District may seek a waiver of Naylor Act requirements from the California Department of Education. (Ed. Code § 33050.) To request a waiver, the District must do the following:
- Enable the employees' unions to participate in the development of the waiver. (Ed. Code § 33050 (d).)
 - Hold a public hearing on the issue. (Ed. Code § 33050 (a).)
 - Submit an application to the State Board of Education.
 - The State Board of Education must provide 30 days written notice of the hearing on the waiver to each public agency to which an offer of sale or lease must be made under the Naylor Act. (Ed. Code § 33051.5.)
- If the Naylor Act applies, the price of the land shall not exceed the school district's cost of the original acquisition, with adjustments made for any percentage increase or decrease in the CPI from the original date of purchase to the year in which the offer of sale is made, plus the cost of any improvement to the land made by the school district

since the original acquisition. However, the final sale price shall not be less than 25 percent of the fair market value of the land or less than the amount necessary to retire the share of local bonded indebtedness plus the amount of the original cost of the approved state aid applications on the property. (Ed. Code § 17491(a).)

C. Offers to Sell or Lease with Option to Purchase

- If public entities decline a school district's offer to sell or lease school property under the Naylor Act, the property may be sold, leased and/or developed to the same extent as is permitted on adjacent property. The process of zoning necessary for such development is to be expedited by the local city or county. (Gov. Code § 65852.9.)

- The District must first make written solicitations to the following government agencies: any park or recreation department of any city or county within which the land is situated, any regional park authority having jurisdiction within the area in which the land is situated, and the State Resources Agency. Such agencies must use the property for park and recreational purposes if they purchase or lease the property under Government Code section 54222. (Ed. Code § 17464(b); Gov. Code § 54222(b).)

- Government Code section 54222 also requires written solicitations to additional government agencies, however, they are not expressly required by Education Code §17464, which lists the offers a school district must make, and the order in which it must make them. There is no express guidance or case law clarifying whether the additional Government Code offers must be made. Therefore, the most conservative approach would be to make these additional offers, to the following entities, although that does not literally appear to be required:
 - Any local public agency as defined in Health and Safety Code section 50079 for the purpose of developing low- and moderate-income housing.

 - Housing sponsors (defined by Health and Safety Code § 50074) that have provided the District with a written request, and that will use the property for the purpose of developing low- and moderate-income housing.

- Any other school district in which the property is situated, if the school district will use the property for school facility construction or open-space purposes.
 - If the property is in any area designated as an enterprise zone, an offer must be sent to the nonprofit neighborhood enterprise association corporation in the zone for enterprise zone purposes.
 - Any county, city, city and county, community redevelopment agency, public transportation agency, or housing authority within whose jurisdiction the surplus land is located, for the purpose of developing property located within an infill opportunity zone designated pursuant to Government Code section 65088.4, or within an area covered by a transit village plan adopted pursuant to Government Code sections 65460, et seq.
- If any of the above entities is interested in obtaining the property, it must so notify the District within 60 days of the District's written solicitation. (Gov. Code § 54222(f).)
 - In the event of such notification, the District must enter into good faith negotiations to determine a mutually satisfactory price. If the price cannot be agreed upon after a good faith negotiation period of at least 60 days, the District's obligations under Government Code section 54222 are discharged. (Gov. Code § 54223.)
 - If none of the above government agencies purchase or lease the property with an option to purchase under the foregoing procedures, the property must be offered at fair market value to the following additional entities (Ed. Code § 17464(c)):
 - In writing to the Director of General Services, Regents of the University of California, the Trustees of the California State University, the county and city in which the property is situated, and any public housing authority in the county in which the property is situated, and to any entity referenced in the paragraph immediately below (regarding Ed.

Code § 17464(c)(2)) that has submitted a written request to the District to be directly notified of the offer for sale or lease with an option to purchase the real property by the District. (Ed. Code § 17464(c)(1).) This notice must be mailed no later than the date of the second publication described in the paragraph immediately below.

- By public notice, published once per week for three successive weeks (with at least five days between each publication, not counting the actual publication dates) in a newspaper of general circulation within the district, specifying that the property is being made available to any public district, public authority, public agency, and other political subdivision or public corporation in the state or of the federal government, and to other nonprofit charitable or nonprofit public benefit corporations. (Ed. Code § 17464(c)(2).)

- If any of the above entities is interested in purchasing the property, it must so notify the District within 60 days of the third publication of the District's notice of intent to sell or lease. If the parties do not agree upon a mutually satisfactory price within this 60 day period, the property may be sold or leased by competitive bidding.

D. Offers to Lease with No Option to Purchase

- The District may choose to notify all of the same government agencies and other entities identified above, although doing so does not appear to be required expressly by the Education Code. If the District elects not to do so, it can proceed to Step VI, below, "Board Action Declaring Intention to Sell or Lease the Property".
- Note: There is no express statutory guidance or case law clarifying whether additional notices are required. A more conservative approach would be to follow the same process as applicable to sales or leases with options to purchase, although that does not strictly appear to be mandatory.
- The District must offer to lease the classrooms for special education programs that are provided by either other school districts that comprise part of the District's SELPA, or

E. Additional Offers if Leasing
Vacant Classrooms

by the COE (and that serve the District's students, in whole or in part). (Ed. Code § 17465(b).)

- Upon adoption of the resolution of intent to lease real property (further described below), the District must notify in writing the other districts or the COE of its intent to lease vacant classrooms. (Ed. Code § 17465(c).)
 - The notice shall describe the vacant classrooms, specify that the lease shall not exceed a 99-year term, specify that the lease payment and other lease terms are subject to negotiation, and state that the offer is valid for no more than 60 days after receipt thereof. (Ed. Code § 17465(c).)
- The school district/COE shall inform the Board in writing of its intent to lease or not lease the classrooms within 60 days from the receipt of the notification. (Ed. Code § 17465(e).)
- The District may include in its resolution of intent a time for a regular Board meeting at which sealed proposals to lease will be received and considered, and may post copies of the resolution and publish notice of the adoption of the resolution. However, the Board shall not act on any proposal prior to the first of the following conditions occurring (Ed. Code § 17465(d)):
 - Receipt from the public education agency or the county superintendent, as appropriate, of its intent to lease the classrooms or of its intent not to do so.
 - Expiration of the 60-day period.
- The lease terms shall be negotiated by the entity desiring to lease the vacant classrooms and the Board (the terms may be negotiated prior to availability of the classrooms). (Ed. Code § 17465(f)(1).)
 - The lease payments shall not exceed the District's actual costs for maintenance, operation, and custodial services for the leased classrooms. (Ed. Code § 17465(f)(2).) If more than one school district offers to lease classrooms, the leasing district may elect to negotiate either individually or jointly with the interested districts. (Ed. Code § 17465(f)(3).)

V. Notification of Local City or County Planning Agency Prior to Sale

VI. Board Action Declaring Intention to Sell or Lease the Property

- If the parties are unable to arrive at a mutually satisfactory lease within the 60-day period, the District may offer the property to other parties. (Ed. Code § 17465(g).)
- If the local city or county planning agency has adopted a general plan or part thereof which affects or includes the area where the property is located, the District must notify the agency in writing before the District may sell the property. The notification must identify the property's location, and the purpose and extent of the proposed sale. (Govt. Code §65402(a), (c).)
- The local planning agency must report back to the District within 40 days, indicating whether the proposed sale is in conformity with the general plan. If the agency fails to respond within 40 days, it is conclusively deemed a finding that the proposed sale is in conformity with the general plan or part thereof. (Govt. Code § 65402(c).)
- Even if the planning agency disapproves of the location, purpose or extent of the property sale, the District may overrule such disapproval. (Govt. Code § 65402(c).)
- If the property remains unsold or unleased after the foregoing steps, the Board must declare its intention in a regular meeting to sell or lease the property prior to putting the property up to competitive bid. To do so, it should adopt a resolution taking each of the following actions:
 - Consider the 7-11 Committee's recommendations. (Ed. Code § 17387, et seq.)
 - Describe the property proposed to be sold or leased in such a manner as to identify it. (Ed. Code § 17466.)
 - Specify the minimum price and the terms upon which the property will be sold or leased. (Ed. Code § 17466.)
 - State the commission or rate, if any, which the board will pay to a broker out of the minimum price. (Ed. Code § 17466.)

- Specify a date at least three weeks later for a public Board meeting at which proposals to purchase or lease will be received and considered. (Ed. Code § 17466.)
- The resolution must be adopted by a two-thirds vote of the Board. (Ed. Code § 17466.)
- The District must give public notice of the adoption of the resolution by posting copies of the resolution signed by the Board in three public places in the District at least 15 days before the meeting where the bids are opened, and by publishing the notice at least once per week for three successive weeks before the meeting where the bids are opened in a newspaper of general circulation within the county in which the District is located. (Ed. Code § 17469.)
- The governing board of a District that intends to sell surplus real property must also make efforts to notify the former owner from whom the District acquired the property 60 days in advance of the meeting at which the resolution will be considered. (Ed. Code § 17470.) Also, special rules may apply to property that was acquired by eminent domain, including that the former owner may have to be offered a right of first refusal in certain circumstances. (Civ. Proc. Code § 1245.245.)
- Optional: Although not required by law, the District may wish to obtain a preliminary title report to determine if there are any exceptions in the report which would affect the bid process. Also, the preliminary title report should be made available to prospective bidders who may require the report as part of their due diligence process before submitting a bid.
- CEQA Compliance: The District should give consideration to the application of the California Environmental Quality Act ("CEQA"). Generally, a sale or lease of property is exempt from detailed CEQA review if it can be said with certainty that there is no possibility that the sale or lease will have a significant environmental effect. (Cal. Code Regs., tit. 14, § 15061(b)(3).) The District may adopt a Notice of Exemption at the same time it adopts the resolution described above. (Id., § 15062.)

VII. Competitive Bidding

- At the public Board meeting where the bids are opened (in open session), the Board must do the following (Ed. Code §§ 17472, 17473):
 - Open, examine, and declare all sealed proposals which have been received by the Board.
 - Call for oral bids.
 - Either accept the highest responsible bid (after deducting the commission, if any) which conforms to all terms and conditions specified in the resolution of intention to sell or lease the property, or reject all bids.
 - If an oral bid is the highest bid, it does not need to be accepted unless it exceeds the written bids by at least 5%.
 - The bid may be accepted at an adjourned meeting of the Board within ten days of the bid opening. (Ed. Code § 17475.)

- The District may seek a waiver of the competitive bidding requirements from the State Board of Education. (Ed. Code § 33050.) In recent years, the State Board has been granting some waivers of the competitive bidding requirement, particularly where a district intends to sell property to a developer, including when the sale is contingent on the developer's obtaining entitlements to build on the property. In such circumstances, the district may prefer the buyer most qualified to seek and obtain those entitlements, rather than the highest bidder in all instances. Such waivers have not, however, exempted districts from the various notice requirements set forth above, and certain public process is still required, including use of a request for proposal and a waiting period for public input after proposals are received.

To request a waiver, the District must do the following:

- Enable the employees' unions to participate in the development of the waiver. (Ed. Code § 33050 (d).)
- Hold a public hearing on the issue. (Ed. Code

VIII. Exceptions

§ 33050 (a).)

- Submit an application to the State Board of Education.
- The District may bypass the above described notification and bidding procedures in several situations, including the following:
 - Child Care and Development Services (Ed. Code § 17458): The District may sell or lease any surplus real property to any contracting agency exclusively for the delivery of child care and development services (as defined in Ed. Code § 8208), for not less than five years. However, this exception only applies if a charter school has not accepted an offer to purchase or lease the property pursuant to Education Code section 17457.5, therefore, the District is still required to comply with that section.
 - 30 Days (Ed. Code § 17480): The District may lease any property for a period not exceeding 30 separate or consecutive calendar days in each fiscal year.
 - Residences (Ed. Code § 17481): The Board, by a two-thirds vote of its members, may lease school district property with a residence which cannot be developed for District purposes because of the unavailability of funds for a term not exceeding three months.
 - Historic Buildings (Ed. Code § 17482): The Board may sell or lease a building that has an historic value, and the site upon which the building is located, for fair market value to certain non-profit or civic organizations, if the county board of supervisors finds that various conditions exist.
 - Land Exchanges (Ed. Code § 17536): The exchange of real property is exempt from the surplus property procedures described herein. An exchange of properties with a private person or entity may be accomplished by a resolution adopted by a two-thirds majority of the Board. Due to an apparent error made when the Education Code was reorganized, exchanges with public agencies are no

longer as clearly addressed in the Education Code; legal counsel should be consulted regarding those requirements.

IX. Use of Proceeds of Sale or Lease with Option to Purchase

- Statutory limitations on the use of the proceeds of the sale of surplus property apply to (1) sales and (2) leases with the option to purchase. They do not apply to leases with no option to purchase.
- The proceeds of the sale of surplus property generally must be used for capital outlay or non-recurring maintenance costs. The proceeds of a lease with option to purchase may be deposited in a restricted fund for routine repairs for up to a 5-year period. The proceeds must be used for one-time expenditures, and may not be used for ongoing expenditures, such as general operating expenses. (Ed. Code § 17462(a).)
- With concurrence of the State Allocation Board that the District has no anticipated need for additional sites or construction in the next ten years or major deferred maintenance requirements, the District may surrender its state facility funding eligibility for those ten years and place the proceeds into its general funds, again for one-time expenditures. (Ed. Code § 17462(a).)
- Subject to certain conditions and State Allocation Board concurrence, a school district having an average daily attendance of less than 10,001 in any fiscal year may deposit interest earned on the funds from a sale of surplus property in that fiscal year into the general fund for any general fund purpose, while surrendering state facilities funding for ten years. (Ed. Code § 17463.)
- Under 2009 budget legislation, as revised in 2011, the proceeds of the sale of surplus property that was purchased entirely with local funds may be deposited into the general fund for one-time expenditures. If local funds used for the original purchase were either bond funds or developer fees, the amount that may be deposited into the general funds is reduced. Districts making such a deposit become ineligible for certain state hardship funding. This legislation sunsets on January 1, 2016, unless extended by the Legislature. (Ed. Code § 17463.7.)

- Although it has not yet done so, as of October 2, 2013, the State Allocation Board is authorized to establish a program that would require school districts to return state school facilities funding to the State if the school district sells surplus property that was purchased, modernized, or improved using that funding, and the following conditions are met:
 - The property is not being sold to a charter school, another school district, a county office of education, or any agency that will use the property exclusively for the delivery of child care and development services.
 - The proceeds from the sale will not be used for capital outlay.
 - The property was purchased, or the improvements were constructed or modernized, within 10 years before the property is sold.

(Ed. Code, §17462.3.)

X. Use of Proceeds of Lease
with No Option to
Purchase

- There are no statutory limitations on the use of proceeds from a lease of surplus property if the lease does not include an option to purchase.

Disclaimer:

These materials and all discussions of these materials are for instructional purposes only and do not constitute legal advice. If you need legal advice, you should contact your local counsel or an attorney at Lozano Smith. If you are interested in having in-service programs presented, please contact clientservices@lozanosmith.com or call (559) 431-5600.

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CURRENT

BB 9250(a)

REMUNERATION, REIMBURSEMENT AND OTHER BENEFITS

Compensation

The members of the Governing Board view their Board service as a voluntary contribution to the community and elect not to receive the compensation to which they are entitled pursuant to Education Code 35120.

Student Board members shall receive no compensation for meetings attended. (Education Code 35012)

(cf. 9150 - Student Board Members)

Whenever a quorum of Board members serves as another legislative body which will meet simultaneously or in serial order to a Board meeting, the Board clerk or a member of the Board shall verbally announce the amount of any additional compensation or stipend that each member will be entitled to receive as a result of convening the simultaneous or serial meeting. (Government Code 54952.3)

Reimbursement of Expenses

Board members shall be reimbursed for actual and necessary expenses incurred when performing authorized services for the district. Expenses for travel, telephone, business meals, or other authorized purposes shall be in accordance with policies established for district personnel and at the same rate of reimbursement.

(cf. 1160 - Political Processes)

(cf. 3100 - Budget)

(cf. 3350 - Travel Expenses)

(cf. 3513.1 - Cellular Phone Reimbursement)

Board members shall be reimbursed for travel expenses incurred when performing services directed by the Board. (Education Code 35044)

(cf. 9240 - Board Development)

Authorized purposes may include, but are not limited to, attendance at educational seminars or conferences designed to improve Board members' skills and knowledge; participation in regional, state, or national organizations whose activities affect the district's interests; attendance at district or community events; and meetings with state or federal officials on issues of community concern.

Personal expenses shall be the responsibility of individual Board members. Personal expenses include, but are not limited to, the personal portion of any trip, tips or gratuities, alcohol, entertainment, laundry, expenses of any family member who is accompanying the Board member on district-related business, personal use of an automobile, and personal losses and traffic violation fees incurred while on district business.

REMUNERATION, REIMBURSEMENT AND OTHER BENEFITS (continued)

Any questions regarding the propriety of a particular type of expense should be resolved by the Superintendent or designee before the expense is incurred.

Board members may use district-issued credit cards while on official district business and consistent with the limits established for district personnel. Personal expenses shall not be charged on a district-issued credit card, even if the Board member intends to subsequently reimburse the district for the personal charges.

Health and Welfare Benefits for Current Board Members

Health and welfare benefits for Board members shall be no greater than that received by the district's non-safety employees with the most generous schedule of benefits. (Government Code 53208.5)

The district shall pay the premiums required for Board members electing to participate in the district health and welfare benefits program to the same extent that it pays for district employees.

Health and welfare benefits provided to Board members shall be extended at the same level to their spouse/registered domestic partner and to their eligible dependent children as specified in law and the health plan.

Health and Welfare Benefits for Former Board Members

Former Board members may participate in the health and welfare benefits program provided for district employees under the conditions specified below.

Health and welfare benefits for former Board members shall be no greater than those received by district non-safety employees with the most generous schedule of benefits. (Government Code 53208.5)

The district shall pay the premiums for health and welfare benefits of any former Board member who served in office after January 1, 1981, began his/her term before January 1, 1995, and has served for 12 or more years. (Government Code 53201)

Any other Former Board members who served at least one term may participate in the health and welfare benefits program at his/her own expense if coverage is in effect at the time he/she leaves office. (Government Code 53201)

REMUNERATION, REIMBURSEMENT AND OTHER BENEFITS (continued)

Legal Reference:

EDUCATION CODE

33050-33053 *General waiver authority*
33362-33363 *Reimbursement of expenses for attendance at workshops*
35012 *Board members; number, election and term*
35044 *Payment of traveling expenses of representatives of board*
35120 *Compensation for services as member of governing board*
35172 *Promotional activities*
44038 *Cash deposits for transportation purchased on credit*

FAMILY CODE

297-297.5 *Rights, protections and benefits under law; registered domestic partners*

GOVERNMENT CODE

8314 *Use of public resources*
20322 *Elective officers; election to become member*
20420-20445 *Membership in Public Employees' Retirement System; definition of safety employees*
53200-53209 *Group insurance*
54952.3 *Simultaneous or serial meetings; announcement of compensation*

HEALTH AND SAFETY CODE

1373 *Health services plan, coverage for dependent children*

INSURANCE CODE

10277-10278 *Group and individual health insurance, coverage for dependent children*

UNITED STATES CODE, TITLE 26

403 *Tax-sheltered annuities*

UNITED STATES CODE, TITLE 42

18011 *Right to maintain existing health coverage*

CODE OF FEDERAL REGULATIONS, TITLE 26

1.403(b)-2 *Tax-sheltered annuities, definition of employee*

COURT DECISIONS

Thorning v. Hollister School District, (1992) 11 Cal.App.4th 1598

Board of Education of the Palo Alto Unified School District v. Superior Court of Santa Clara County, (1979) 93 Cal.App.3d 578

ATTORNEY GENERAL OPINIONS

91 Ops.Cal.Atty.Gen. 37 (2008)

83 Ops.Cal.Atty.Gen. 124 (2000)

Management Resources:

INSTITUTE FOR LOCAL GOVERNMENT PUBLICATIONS

Sample Expense and Use of Public Resources Policy Statement, January 2006

INTERNAL REVENUE SERVICE PUBLICATIONS

Tax-Sheltered Annuity Plans (403(b) Plans) for Employees of Public Schools and Certain Tax-Exempt Organizations, Publication 571, rev. February 2013

WEB SITES

CSBA: <http://www.csba.org>

Institute for Local Government: <http://www.ca-ilg.org>

Internal Revenue Service: <http://www.irs.gov>

Public Employees' Retirement System: <http://www.calpers.ca.gov>

VERSION 1 (8/20/2015)

BB 9250(a)

REMUNERATION, REIMBURSEMENT AND OTHER BENEFITS

Compensation

The members of the Governing Board view their Board service as a voluntary contribution to the community and elect not to receive the compensation to which they are entitled pursuant to Education Code 35120.

Student Board members shall receive no compensation for meetings attended. (Education Code 35012)

(cf. 9150 - Student Board Members)

Whenever a quorum of Board members serves as another legislative body which will meet simultaneously or in serial order to a Board meeting, the Board clerk or a member of the Board shall verbally announce the amount of any additional compensation or stipend that each member will be entitled to receive as a result of convening the simultaneous or serial meeting. (Government Code 54952.3)

Reimbursement of Expenses

Board members shall be reimbursed for actual and necessary expenses incurred when performing authorized services for the district. Expenses for travel, telephone, business meals, or other authorized purposes shall be in accordance with policies established for district personnel and at the same rate of reimbursement.

(cf. 1160 - Political Processes)

(cf. 3100 - Budget)

(cf. 3350 - Travel Expenses)

(cf. 3513.1 - Cellular Phone Reimbursement)

Board members shall be reimbursed for travel expenses incurred when performing services directed by the Board. (Education Code 35044)

(cf. 9240 - Board Development)

Authorized purposes may include, but are not limited to, attendance at educational seminars or conferences designed to improve Board members' skills and knowledge; participation in regional, state, or national organizations whose activities affect the district's interests; attendance at district or community events; and meetings with state or federal officials on issues of community concern.

Personal expenses shall be the responsibility of individual Board members. Personal expenses include, but are not limited to, the personal portion of any trip, tips or gratuities, alcohol, entertainment, laundry, expenses of any family member who is accompanying the Board member on district-related business, personal use of an automobile, and personal losses and traffic violation fees incurred while on district business.

REMUNERATION, REIMBURSEMENT AND OTHER BENEFITS (continued)

Any questions regarding the propriety of a particular type of expense should be resolved by the Superintendent or designee before the expense is incurred.

Board members may use district-issued credit cards while on official district business and consistent with the limits established for district personnel. Personal expenses shall not be charged on a district-issued credit card, even if the Board member intends to subsequently reimburse the district for the personal charges.

Health and Welfare Benefits for Current Board Members

Board members *elected prior to November 1, 2015, and while continuing to hold office* may participate in the health and welfare benefits program provided for district employees *under the conditions specified below*.

(cf. 4154/4254/4354 - Health and Welfare Benefits)

Health and welfare benefits for Board members shall be no greater than that received by the district's non-safety employees with the most generous schedule of benefits. (Government Code 53208.5)

The district shall pay the premiums required for Board members electing to participate in the district health and welfare benefits program to the same extent that it pays for district employees *for individual coverage*.

~~Health and welfare benefits provided to Board members shall be extended at the same level to their spouse/registered domestic partner and to their eligible dependent children as specified in law and the health plan.~~

Health and Welfare Benefits for Board members newly elected after November 1, 2015

Board members newly elected after November 1, 2015, may participate in the health and welfare benefits program provided for district employees under the conditions specified below.

Health and welfare benefits for former Board members shall be no greater than those received by district non-safety employees with the most generous schedule of benefits. (Government Code 53208.5)

Board members newly elected after November 1, 2015, may participate in the health and welfare benefits program at his/her own expense. (Government Code 53201)

REMUNERATION, REIMBURSEMENT AND OTHER BENEFITS (continued)**Health and Welfare Benefits for Former Board Members**

Former Board members may participate in the health and welfare benefits program provided for district employees under the conditions specified below.

Health and welfare benefits for former Board members shall be no greater than those received by district non-safety employees with the most generous schedule of benefits. (Government Code 53208.5)

~~The district shall pay the premiums for health and welfare benefits of any former Board member who served in office after January 1, 1981, began his/her term before January 1, 1995, and has served for 12 or more years. (Government Code 53201)~~

~~Any other Former Board members who served at least one term may participate in the health and welfare benefits program at his/her own expense if coverage is in effect at the time he/she leaves office. (Government Code 53201)~~

*Legal Reference:*EDUCATION CODE

33050-33053 General waiver authority

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35012 Board members; number, election and term

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35120 Compensation for services as member of governing board

35172 Promotional activities

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FAMILY CODE

297-297.5 Rights, protections and benefits under law; registered domestic partners

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8314 Use of public resources

20322 Elective officers; election to become member

20420-20445 Membership in Public Employees' Retirement System; definition of safety employees

53200-53209 Group insurance

54952.3 Simultaneous or serial meetings; announcement of compensation

HEALTH AND SAFETY CODE

1373 Health services plan, coverage for dependent children

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10277-10278 Group and individual health insurance, coverage for dependent children

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VERSION 2 (9/10/2015)

BB 9250(a)

REMUNERATION, REIMBURSEMENT AND OTHER BENEFITS

Compensation

The members of the Governing Board view their Board service as a voluntary contribution to the community and elect not to receive the compensation to which they are entitled pursuant to Education Code 35120.

Student Board members shall receive no compensation for meetings attended. (Education Code 35012)

(cf. 9150 - Student Board Members)

Whenever a quorum of Board members serves as another legislative body which will meet simultaneously or in serial order to a Board meeting, the Board clerk or a member of the Board shall verbally announce the amount of any additional compensation or stipend that each member will be entitled to receive as a result of convening the simultaneous or serial meeting. (Government Code 54952.3)

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Board members shall be reimbursed for actual and necessary expenses incurred when performing authorized services for the district. Expenses for travel, telephone, business meals, or other authorized purposes shall be in accordance with policies established for district personnel and at the same rate of reimbursement.

(cf. 1160 - Political Processes)

(cf. 3100 - Budget)

(cf. 3350 - Travel Expenses)

(cf. 3513.1 - Cellular Phone Reimbursement)

Board members shall be reimbursed for travel expenses incurred when performing services directed by the Board. (Education Code 35044)

(cf. 9240 - Board Development)

Authorized purposes may include, but are not limited to, attendance at educational seminars or conferences designed to improve Board members' skills and knowledge; participation in regional, state, or national organizations whose activities affect the district's interests; attendance at district or community events; and meetings with state or federal officials on issues of community concern.

Personal expenses shall be the responsibility of individual Board members. Personal expenses include, but are not limited to, the personal portion of any trip, tips or gratuities, alcohol, entertainment, laundry, expenses of any family member who is accompanying the Board member on district-related business, personal use of an automobile, and personal losses and traffic violation fees incurred while on district business.

REMUNERATION, REIMBURSEMENT AND OTHER BENEFITS (continued)

Any questions regarding the propriety of a particular type of expense should be resolved by the Superintendent or designee before the expense is incurred.

Board members may use district-issued credit cards while on official district business and consistent with the limits established for district personnel. Personal expenses shall not be charged on a district-issued credit card, even if the Board member intends to subsequently reimburse the district for the personal charges.

Health and Welfare Benefits for Current Board Members

Health and welfare benefits for Board members shall be no greater than that received by the district's non-safety employees with the most generous schedule of benefits. (Government Code 53208.5)

The district shall pay the premiums required for Board members electing to participate in the district health and welfare benefits program to the same extent that it pays for district employees *for individual coverage*.

~~Health and welfare benefits provided to Board members shall be extended at the same level to their spouse/registered domestic partner and to their eligible dependent children as specified in law and the health plan.~~

Health and Welfare Benefits for Board members elected after November 1, 2015

Board members elected after November 1, 2015, may participate in the health and welfare benefits program provided for district employees under the conditions specified below.

Health and welfare benefits for former Board members shall be no greater than those received by district non-safety employees with the most generous schedule of benefits. (Government Code 53208.5)

Board members elected after November 1, 2015, may participate in the health and welfare benefits program at his/her own expense. (Government Code 53201)

REMUNERATION, REIMBURSEMENT AND OTHER BENEFITS (continued)**Health and Welfare Benefits for Former Board Members**

Former Board members may participate in the health and welfare benefits program provided for district employees under the conditions specified below.

Health and welfare benefits for former Board members shall be no greater than those received by district non-safety employees with the most generous schedule of benefits. (Government Code 53208.5)

~~The district shall pay the premiums for health and welfare benefits of any former Board member who served in office after January 1, 1981, began his/her term before January 1, 1995, and has served for 12 or more years. (Government Code 53201)~~

~~Any other Former Board members who served at least one term may participate in the health and welfare benefits program at his/her own expense if coverage is in effect at the time he/she leaves office. (Government Code 53201)~~

*Legal Reference:*EDUCATION CODE

33050-33053 General waiver authority
 33362-33363 Reimbursement of expenses for attendance at workshops
 35012 Board members; number, election and term
 35044 Payment of traveling expenses of representatives of board
 35120 Compensation for services as member of governing board
 35172 Promotional activities
 44038 Cash deposits for transportation purchased on credit

FAMILY CODE

297-297.5 Rights, protections and benefits under law; registered domestic partners

GOVERNMENT CODE

8314 Use of public resources
 20322 Elective officers; election to become member
 20420-20445 Membership in Public Employees' Retirement System; definition of safety employees
 53200-53209 Group insurance
 54952.3 Simultaneous or serial meetings; announcement of compensation

HEALTH AND SAFETY CODE

1373 Health services plan, coverage for dependent children

INSURANCE CODE

10277-10278 Group and individual health insurance, coverage for dependent children

UNITED STATES CODE, TITLE 26

403 Tax-sheltered annuities

UNITED STATES CODE, TITLE 42

18011 Right to maintain existing health coverage

CODE OF FEDERAL REGULATIONS, TITLE 26

1.403(b)-2 Tax-sheltered annuities, definition of employee

COURT DECISIONS

Thorning v. Hollister School District, (1992) 11 Cal.App.4th 1598

REMUNERATION, REIMBURSEMENT AND OTHER BENEFITS (continued)

Board of Education of the Palo Alto Unified School District v. Superior Court of Santa Clara County
(1979) 93 Cal.App.3d 578

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91 Ops.Cal.Atty.Gen. 37 (2008)

83 Ops.Cal.Atty.Gen. 124 (2000)

Management Resources:

INSTITUTE FOR LOCAL GOVERNMENT PUBLICATIONS

Sample Expense and Use of Public Resources Policy Statement, January 2006

INTERNAL REVENUE SERVICE PUBLICATIONS

Tax-Sheltered Annuity Plans (403(b) Plans) for Employees of Public Schools and Certain Tax-Exempt Organizations, Publication 571, rev. February 2013

WEB SITES

CSBA: <http://www.csba.org>

Institute for Local Government: <http://www.ca-ilg.org>

Internal Revenue Service: <http://www.irs.gov>

Public Employees' Retirement System: <http://www.calpers.ca.gov>