

# Student Success

## SHORELINE UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES REGULAR MEETING

### AGENDA

Thursday, December 15, 2016

TOMALES HIGH SCHOOL  
3850 IRVIN LANE, TOMALES

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

**ACTION**

#### **CLOSED SESSION – Staff Room**

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

- 54957.6: Conference with Labor Negotiator, Bob Raines, regarding classified employees negotiations
- 54957: Public Employee Performance Evaluation - Principals

#### **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.

7. Announcement of any reportable action taken in closed session

8. Flag Salute

**PRESENTATION**

9. Students of the month

**INFORMATION**

10. Student representative report

**ACTION**

11. Consent agenda

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 November 17, 2016, regular meeting
- 11.2 Warrants: General
- 11.3 Acceptance of gifts: To: West Marin School – Richard Biller donated a Celebrity Acoustic Guitar to the music department.

12. 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.

#### **Curriculum and Instruction**

**INFORMATION**

13. Principals' report

**INFORMATION**

14. Superintendent report – District of Choice update, CSBA Annual Conference, Adult Education Block Grant and SB 415

- |   |                    |
|---|--------------------|
| 15. Board of Trustees' report                       | <b>INFORMATION</b> |
| 16. Quarterly Report on Williams Uniform Complaints | <b>INFORMATION</b> |
| 17. Interdistrict transfer attendance report        | <b>INFORMATION</b> |

**Finance and Business**

- |   |                    |
|---|--------------------|
| 18. Chief Business Official report  | <b>INFORMATION</b> |
| 19. Consider approval of the 2015-16 audit report from Christy White Associates                             | <b>ACTION</b>      |
| 20. Review of Annual Accounting of Developer Fees   | <b>INFORMATION</b> |
| 21. Consider approval of the second updates to the 2016-17 budget   | <b>ACTION</b>      |
| 22. Consider approval of First Interim Budget Report ending October 31, 2016, with a positive certification | <b>ACTION</b>      |

**Auxiliary**

- |                    |  |
|--------------------|--|
| 23. Communications |  |
|--------------------|--|

**Annual Organizational Meeting**

1. Election of Board President for 2017
2. Election of Board Vice President for 2017
3. Election of Board Clerk for 2017
4. Appointment of Board Representative for 2017
5. Establish dates, times, and locations for 2017 Board meetings
6. Establish Board committee members

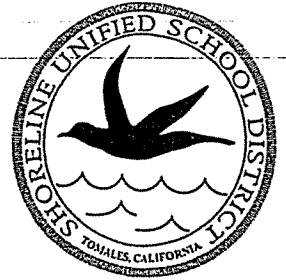
**Adjournment**

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

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



November 28, 2016

Rachel Gonzalez  
1546 Mallory Place  
Rohnert Park, CA 94928

Dear Rachel:

It is my pleasure to inform you that the Tomales High School faculty has selected you as one of Shoreline's Student of the Month for December 2016.

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 Tomales High School on Thursday, December 15, 2016, 6:00 p.m., at which time we may acknowledge your selection before the Board of Trustees.

Congratulations!

Sincerely,

Bob Raines  
Superintendent

# SHORELINE UNIFIED SCHOOL DISTRICT

November 9, 2016

TO: Adam

FROM: Jeannie

SUBJECT: Student(s) of the month – December 2016

NAME: Rachel Gonzalez

ADDRESS: 1546 Mallory Place

Rohnert Park, CA 94928

*Please indicate if this family should receive a translated letter.*

Not Necessary

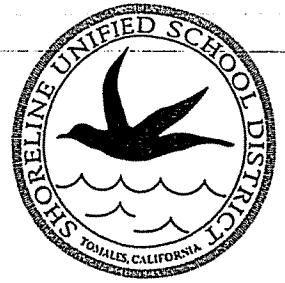
PLEASE SEND TO DISTRICT OFFICE BY:

Monday, December 5, 2016



# SHORELINE UNIFIED SCHOOL DISTRICT

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



November 28, 2016

Bryce Bianchi  
180 Golf Course Drive, #145  
Rohnert Park, CA 94928

Dear Bryce:

It is my pleasure to inform you that the Tomales High School faculty has selected you as one of Shoreline's Student of the Month for December 2016.

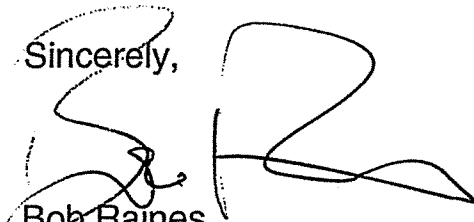
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NAME: Bryce Bianchi

ADDRESS: 180 Golf Course Drive #145

Rohnert Park, CA 94928

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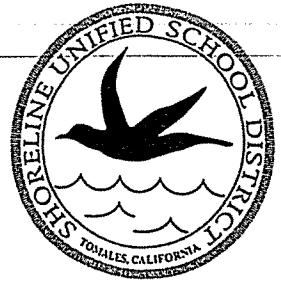
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Monday, December 5, 2016

# SHORELINE UNIFIED SCHOOL DISTRICT

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



November 28, 2016

Bryce Bianchi  
PO Box 458  
Valley Ford, CA 94972

Dear Bryce:

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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.

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Bob Raines  
Superintendent

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FROM: Jeannie

SUBJECT: Student(s) of the month – December 2016

NAME: Bryce Bianchi

ADDRESS: PO Box 458

Valley Ford, CA 94972

*Please indicate if this family should receive a translated letter.*

Not Necessary

PLEASE SEND TO DISTRICT OFFICE BY:

Monday, December 5, 2016

**SHORELINE UNIFIED SCHOOL DISTRICT  
MINUTES OF THE REGULAR MEETING  
NOVEMBER 17, 2016**

**UNAPPROVED MINUTES**

A regular meeting of the Shoreline Unified School District Board of Trustees was held at West Marin School on Thursday, November 17, 2016.

1. Board President Jill Manning-Sartori called the meeting to order at 5:01 p.m.
2. Board members present: Jill Manning-Sartori, Jane Healy, Vonda Jensen, Clarette McDonald, Tim Kehoe, and Avito Miranda. Jim Lino arrived at 5:04. Board all present. Staff present: Bob Raines, Nancy Wolf, Adam Jennings, Jim Patterson, Matt Nagle, Bruce Abbott, and Jeannie Moody.
3. Approved and adopted the agenda.  
(Kehoe/Healy AYES: Healy/Jensen/McDonald/Kehoe/Miranda/Manning-Sartori  
NOES: None ABSENT: Lino ABSTAIN: None) Motion passes.
4. Announced closed session item: 54957.6: Conference with Labor Negotiator, Bob Raines, regarding classified and certificated employee's negotiations.
5. No comments from the public on closed session item.
6. Recessed to closed session at 5:03 p.m.
7. Reconvened to public session at 6:03 p.m.
8. No reportable action was taken in closed.
9. Xochilt Gracida and Ryland Whitney were honored as Shoreline's student of the month for November 2016. Ms. Cassel made both presentations.
10. No Student Representative Report was given.
11. Consent Agenda.
  - 11.1 Minutes: Approved minutes of October 20, 2016, regular board meeting.
  - 11.2 Approved warrants: General.
  - 11.3 Accepted gifts: Bodega Bay Fisherman's Festival donated \$3,000 to Bodega Bay School PTA.
  - 11.4 Reviewed and approved the 2015-16 Public Self-Insurer's ER Annual Report from Redwood Empire Schools Insurance Group.  
(Healy/McDonald AYES: Healy/Jensen/McDonald/Kehoe/Lino/Miranda/Manning-Sartori  
NOES: None ABSENT: None ABSTAIN: None) Motion passes.
12. Approved the Tomales High School overnight field trip from March 5 – 10, 2017, "College Visits Tour". Ms. Bishop and Ms. Marx will chaperone 8 Juniors and 11 Seniors to visit ten colleges in five days. The Board asked Ms. Bishop to give a report back from this field trip at the April 2017 regular meeting.  
(Lino/Healy AYES: Healy/Jensen/McDonald/Kehoe/Lino/Miranda/Manning-Sartori  
NOES: None ABSENT: None ABSTAIN: None) Motion passes.
13. Technology Support Ryan Corrigan reported that our new video conferencing system has been purchased and will be tested at our January Board meeting.
14. Hiroki Coyle, a student at West Marin School, addressed the Board about San Francisco USD passing a law which allows parents of students, even undocumented immigrants, to vote in school board elections. He asked the Board for their support in getting this on the ballot in 2018 to protect all parent's rights.

**Curriculum and Instruction**

- 15. Principals' reported on student engagement programs and activities at their sites.
- 16. Superintendent Bob Raines reported on Tomales Elementary/Bodega Bay Principal search; Superintendent's Goals; Calendar of Board Meetings for 2017; Marin County Adult Education Consortium, Adult Education Block Grant Governance Committee; and High School Innovative Programs Meeting.
- 17. Board of Trustees' Report: President Jill Manning-Sartori mentioned the CSBA Conference in San Francisco that Bob Raines, Vonda Jensen, Avito Miranda and herself will be attending. They will report back at the December Board meeting.

**Finance and Business**

- 18. CBO Bruce Abbott reported that he is currently working on rebuilding our payroll structure and functions and he is working on the First Interim Budget Report for approval at the December board meeting.
- 19. Reviewed the Fiscal Crisis and Management Assistance Team (FCMAT) report.
- 20. California School Employees Association (CSEA) sun shinned their 2016-17 negotiation items with Shoreline USD.

**Employees**

- 21. Approved employment of Olivia Wollenburg, instructional assistant at West Marin and Inverness Schools, four hours per day, five days per week, effective November 8, 2016. Matt Nagle recommends. (Healy/Lino AYES: Healy/Jensen/McDonald/Lino/Kehoe/Miranda/Manning-Sartori NOES: None ABSENT: None ABSTAIN: None) Motion passes.

**Auxiliary**

- 22. Approved the designated date for the Annual Organizational Meeting to be held on December 15, 2016 at Tomales High School. (Lino/Jensen AYES: Healy/Jensen/McDonald/Lino/Kehoe/Miranda/Manning-Sartori NOES: None ABSENT: None ABSTAIN: None) Motion passes.
- 23. No communications.

**Adjournment: 7:30 p.m.**

Respectfully submitted,

Bob Raines, Superintendent

Adopted by the Board:

# Shoreline Unified School District

## Warrant Recap

December 15, 2016

<u>Fund #</u>	<u>Fund Name</u>	<u>Amount</u>
1	General Fund	341,161.43
12	Child Development Fund	124.90
13	Cafeteria Fund	46,654.01
14	Deferred Maintenance Fund	0.00
25	Capital Facilities Fund	-
73	Scholarship Fund	-
74	Special Education Trust Account	15,000.00

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.  
 BATCH: 0020 dd 101716  
 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
20144118	003382/	CLASSROOM DIRECT				
		PO-170367	1. 01-1100-0-4300.00-1110-1010-107-000-000		208117286018	91.07
			WARRANT TOTAL			\$91.07
20144119	002190/	COASTAL MOUNTAIN CONFERENCE				
		PO-170498	1. 01-0000-0-5300.00-1130-4200-420-000-000		MEMBERSHIP DUES	40.00
		PO-170499	1. 01-0000-0-5300.00-1130-4200-420-000-000		CONFERENCE & LEAGUE DUES	1,123.90
			WARRANT TOTAL			\$1,163.90
20144120	004517/	BEN DEMSHER				
		PO-170517	1. 01-9040-0-4300.00-1110-1010-107-000-000		ART SUPPLIES	56.95
			WARRANT TOTAL			\$56.95
20144121	004137/	EDUCATIONAL DATA SYSTEMS INC				
		PO-170349	1. 01-4203-0-4300.00-1110-1010-700-000-000		101620619	311.63
			WARRANT TOTAL			\$311.63
20144122	071080/	EZ FLEX NATIONAL				
		PO-170346	1. 01-0000-0-4300.00-1130-4200-420-000-000		33943	238.00
			WARRANT TOTAL			\$238.00
20144123	002507/	FIRE SAFETY SUPPLY INC				
		PO-170467	1. 01-0000-0-4300.00-0000-8200-108-000-000		106734	525.00
		PO-170468	1. 01-0000-0-4300.00-0000-8200-106-000-000		106733	253.83
			WARRANT TOTAL			\$778.83
20144124	004075/	FIRST NATIONAL BANK OMAHA				
		PO-170275	1. 01-0000-0-5200.00-0000-7200-700-000-000		HYATT REGENCY WASHINGTON	7.30
			1. 01-0000-0-5200.00-0000-7200-700-000-000		HYATT REGENCY WASHINGTON	1,459.42
		PO-170489	1. 01-0000-0-5200.00-0000-7100-700-000-000		EXPENSES FOR NAFIS CONF.	10.28
			1. 01-0000-0-5200.00-0000-7100-700-000-000		EXPENSES FOR NAFIS CONF.	87.14
			1. 01-0000-0-5200.00-0000-7100-700-000-000		EXPENSES FOR NAFIS CONF.	6.41
			1. 01-0000-0-5200.00-0000-7100-700-000-000		EXPENSES FOR NAFIS CONF.	14.06



DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.  
 BATCH: 0020 dd 101716  
 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.	01-0000-0-5200.00-0000-7100-700-000-000		EXPENSES FOR NAFIS CONF.	107.28
		1.	01-0000-0-5200.00-0000-7100-700-000-000		EXPENSES FOR NAFIS CONF.	91.50
		1.	01-0000-0-5200.00-0000-7100-700-000-000		EXPENSES FOR NAFIS CONF.	25.00
		1.	01-0000-0-5200.00-0000-7100-700-000-000		EXPENSES FOR NAFIS CONF.	25.00
		1.	01-0000-0-5200.00-0000-7100-700-000-000		EXPENSES FOR NAFIS CONF.	7.15
		1.	01-0000-0-5200.00-0000-7100-700-000-000		EXPENSES FOR NAFIS CONF.	15.99
		1.	01-0000-0-5200.00-0000-7100-700-000-000		EXPENSES FOR NAFIS CONF.	10.52
	PO-170495	1.	01-0000-0-5200.00-0000-7100-700-000-000		CSBA	760.00
		3.	01-0000-0-5200.00-0000-7100-700-000-000		HOTEL	729.90
		2.	01-0000-0-5200.00-0000-7110-700-000-000		CSBA	1,270.00
		4.	01-0000-0-5200.00-0000-7110-700-000-000		HOTEL	729.90
		4.	01-0000-0-5200.00-0000-7110-700-000-000		HOTEL	352.98
	PO-170496	1.	01-0000-0-4300.00-0000-7200-700-000-000		STAFF DEVELOPEMENT LUNCH	131.96
	PO-170501	1.	01-0000-0-4300.00-0000-7200-700-000-000		STAFF DEVELOPMENT	74.97
	PO-170580	1.	01-0000-0-4300.00-0000-7150-700-000-000		ADOBE PHOTOSHOP FOR THS	179.88
	PO-175135	2.	01-0000-0-5970.00-0000-2700-700-000-000		8X8 INC	408.26
					WARRANT TOTAL	\$6,504.90
20144125	003211/		FLINN SCIENTIFIC INC			
	PO-170370	1.	01-9040-0-4300.00-1110-1010-420-000-000		2018224	23.56
					WARRANT TOTAL	\$23.56
20144126	071078/		INC GOODHEART- WILLCOX CO			
	PO-170245	1.	01-6300-0-4200.00-1110-1010-420-000-000		01536078	1,531.82
					WARRANT TOTAL	\$1,531.82
20144127	070988/		KIM HARVELL			
	PO-170515	1.	01-0000-0-4300.00-0000-7200-700-000-000		CRACKERS FOR ELAC MEETING	16.46

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.  
 BATCH: 0020 dd 101716  
 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
		PO-175127	1. 01-0000-0-5200.00-1110-1010-108-000-000		SEPTEMBER MILEAGE	69.12
			WARRANT TOTAL			\$85.58
20144128	001499/	GUADALUPE HERNANDEZ				
		PO-175077	1. 01-6500-0-5840.00-5750-3600-700-745-000		SEPTEMBER MILEAGE	1,149.12
			WARRANT TOTAL			\$1,149.12
20144129	000063/	HM RECEIVABLES CO. LLC				
		PO-170429	1. 01-1100-0-4300.00-1110-1010-107-000-000	952515288		262.50
			WARRANT TOTAL			\$262.50
20144130	001858/	IBS OF THE NORTH BAY				
		PO-179016	1. 01-0000-0-4316.00-1110-3600-740-000-000		BUS BATTERIES	1,970.54
			WARRANT TOTAL			\$1,970.54
20144131	071041/	JAMF SOFTWARE LLC				
		PO-170003	1. 01-0000-0-5840.00-0000-7200-700-000-000		INV28277	4,300.00
			WARRANT TOTAL			\$4,300.00
20144132	003053/	JEANNIE MOODY				
		PV-170015	01-0000-0-4300.00-0000-7110-700-000-000		TOMALES DELI	92.00
			WARRANT TOTAL			\$92.00
20144133	070825/	MERYL JUNIPER				
		PO-170518	1. 01-9040-0-4300.00-1110-1010-105-000-000		CARVING BLOCK, FABRIC,SCISSORS	113.82
			WARRANT TOTAL			\$113.82
20144134	070855/	ANNE SPITLER KASHUBA				
		PO-170440	1. 01-6500-0-5200.00-5770-1100-700-000-000		SEPTEMBER MILEAGE	162.38
			WARRANT TOTAL			\$162.38
20144135	070521/	EMILIE KLEIN				
		PO-170514	2. 01-0000-0-5200.00-1110-1010-108-000-000		LUNCH FOR MATH CONFERENCE	10.78
			1. 01-1100-0-4300.00-1110-1010-108-000-000		GEN ED, MATH AND SENSORY DIET	401.04
			WARRANT TOTAL			\$411.82
20144136	000249/	LACE HOUSE LINEN SUPPLY INC				
		PO-179017	1. 01-0000-0-5520.00-1110-8200-740-000-000		SHOP COVERALLS & RAGS	163.42

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.

COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 11/04/2016

BATCH: 0020 dd 101716

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								\$163.42	
20144137	000204/	LARS ENGINES							
		PO-179018	1.	01-0000-0-4316.00-0000-8200-700-000-000				WEEDEATER/MOWER SUPPLIES	32.48
								WARRANT TOTAL	\$32.48
20144138	070414/	ENRIQUETA LAVARTA							
		PO-170461	1.	01-9641-0-4300.00-1110-1010-107-307-000				BOOKS	305.25
								WARRANT TOTAL	\$305.25
20144139	070116/	LOWE'S							
		PO-170099	1.	01-0000-0-4300.00-0000-8110-420-000-000				915074	32.25-
			1.	01-0000-0-4300.00-0000-8110-420-000-000				910524	258.41
			1.	01-0000-0-4300.00-0000-8110-420-000-000				923847	265.55
			1.	01-0000-0-4300.00-0000-8110-420-000-000				910183	391.96
			1.	01-0000-0-4300.00-0000-8110-420-000-000				915593	44.46-
			1.	01-0000-0-4300.00-0000-8110-420-000-000				905475	48.23
			1.	01-0000-0-4300.00-0000-8110-420-000-000				902272	22.69
			1.	01-0000-0-4300.00-0000-8110-420-000-000				916633	65.24-
			1.	01-0000-0-4300.00-0000-8110-420-000-000				910025	120.87
		PO-170202	1.	01-0000-0-4300.00-0000-8200-420-000-000				972837	432.94
		PO-170510	1.	01-9641-0-4300.00-0000-8200-105-134-000				902896	1,140.94
			1.	01-9641-0-4300.00-0000-8200-105-134-000				901161	600.74
			1.	01-9641-0-4300.00-0000-8200-105-134-000				909779	108.07
								WARRANT TOTAL	\$3,248.45
20144140	000180/	MARIN COUNTY OFFICE OF ED							
		PO-175105	1.	01-0000-0-5840.00-0000-7100-700-000-000				161236	472.65
		PO-175106	1.	01-0000-0-5840.00-0000-2700-700-000-000				170156	4,988.00
		PO-175117	1.	01-1100-0-4300.00-1110-1010-700-000-000				170124	199.50

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.  
 BATCH: 0020 dd 101716  
 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						\$5,660.15
20144141	000359/	MARIN COUNTY TAX COLLECTOR				
		PO-179019	1. 01-0000-0-4301.00-1110-3600-740-000-000		166032 JULY FUEL	283.76
			WARRANT TOTAL			\$283.76
20144142	071014/	MARIN GENERAL HOSPITAL				
		PO-170100	1. 01-0000-0-5840.00-1130-4200-420-000-000		AUG/SEP-16	1,485.00
			WARRANT TOTAL			\$1,485.00
20144143	070834/	MARIN LANGUAGE SERVICES				
		PO-175042	1. 01-0000-0-5840.00-0000-7110-700-000-000		39	213.72
			1. 01-0000-0-5840.00-0000-7110-700-000-000		37	197.52
			WARRANT TOTAL			\$411.24
20144144	070886/	CONNIE MARX				
		PO-170103	1. 01-0000-0-5200.00-0000-2700-420-000-000		SEP MILEAGE	90.72
			WARRANT TOTAL			\$90.72
20144145	070607/	SNOW MCISAAC				
		PO-175143	1. 01-0000-0-5200.00-1110-3600-700-141-000		AUGUST MILEAGE	115.02
			1. 01-0000-0-5200.00-1110-3600-700-141-000		SEPTEMBER MILEAGE	310.55
			WARRANT TOTAL			\$425.57
20144146	000159/	NASCO MODESTO				
		PO-170372	1. 01-9040-0-4300.00-1110-1010-105-000-000		73-7676-0	21.25
			1. 01-9040-0-4300.00-1110-1010-105-000-000		73-7676-0	71.48
			WARRANT TOTAL			\$92.73
20144147	000708/	NORTH BAY PETROLEUM				
		PO-179023	1. 01-0000-0-4301.00-1110-3600-740-000-000		GAS, OIL AND DIESEL	5,284.90
			WARRANT TOTAL			\$5,284.90
20144148	001524/	OFFICE DEPOT				
		PO-170019	1. 01-1100-0-4300.00-0000-2700-420-000-000		848156520001	545.48
		PO-170023	1. 01-1100-0-4300.00-1110-1010-420-000-000		846042486002	21.72

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.  
 BATCH: 0020 dd 101716  
 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.	01-1100-0-4300.00-1110-1010-420-000-000	846042486001		709.22
PO-170024		1.	01-1100-0-4300.00-1110-1010-420-000-000	846048568002		8.64
		1.	01-1100-0-4300.00-1110-1010-420-000-000	846048568001		217.75
PO-170025		1.	01-1100-0-4300.00-1110-1010-420-000-000	84605564802		4.32
PO-170030		1.	01-1100-0-4300.00-1110-1010-420-000-000	847888334003		9.08
		1.	01-1100-0-4300.00-1110-1010-420-000-000	847888334001		236.00
		1.	01-1100-0-4300.00-1110-1010-420-000-000	847888334002		7.79
PO-170045		1.	01-1100-0-4300.00-0000-2700-108-000-000	850781295002		15.19
		1.	01-1100-0-4300.00-0000-2700-108-000-000	850781295001		85.90
PO-170235		2.	01-1100-0-4300.00-0000-2700-108-000-000	858851524001		108.83
		1.	01-9040-0-4300.00-1110-1010-108-000-000	861290759001		18.91
		1.	01-9040-0-4300.00-1110-1010-108-000-000	858851524001		3.66
PO-170406		1.	01-9040-0-4300.00-1110-1010-420-000-000	864346043001		33.49
		1.	01-9040-0-4300.00-1110-1010-420-000-000	864346135001		48.00
		1.	01-9040-0-4300.00-1110-1010-420-000-000	866699291001		4.71
PO-170407		1.	01-1100-0-4300.00-1110-1010-108-000-000	863576358001		57.10
PO-170511		1.	01-1100-0-4300.00-0000-2700-108-000-000	870012916001		56.22
PO-175045		1.	01-0000-0-4300.00-0000-7200-700-000-000	868800819001		110.78
		1.	01-0000-0-4300.00-0000-7200-700-000-000	868800976001		19.48
			WARRANT TOTAL			\$2,322.27
20144149	001935/	OFFICE MAX CONTRACT INC.				
		PO-170107	1.	01-1100-0-4300.00-1110-1010-420-000-000	134190	227.78
				WARRANT TOTAL		\$227.78
20144150	001695/	ORIENTAL TRADING COMPANY				
		PO-170128	1.	01-9040-0-4300.00-1110-1010-108-000-000	679275724-01	18.49

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.  
 BATCH: 0020 dd 101716  
 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
WARRANT TOTAL						\$18.49
20144151	003712/	PCD				
		PO-170526	1. 01-0000-0-4300.00-0000-8110-107-000-000	5516		30.00
			WARRANT TOTAL			\$30.00
20144152	003905/	PEARSON EDUCATION INC				
		PO-170217	1. 01-1100-0-4300.00-1110-1010-108-000-000	4024746257		227.00
			WARRANT TOTAL			\$227.00
20144153	000206/	PETALUMA AUTO PARTS				
		PO-170507	1. 01-7010-0-4300.00-1471-1010-420-000-000	670059		365.89
		PO-179021	1. 01-0000-0-4316.00-1110-3600-740-000-000		BUS & DISTRICT VEHICLE PARTS	1,361.16
			WARRANT TOTAL			\$1,727.05
20144154	001600/	PETERSON TRUCKS INC				
		PO-179022	1. 01-0000-0-4316.00-1110-3600-740-000-000		BUS PARTS	646.31
			WARRANT TOTAL			\$646.31
20144155	070890/	PATRICIA PIKE				
		PO-170334	1. 01-0000-0-5200.00-1110-3600-700-141-000		SEP/OCT MILEAGE	311.04
			WARRANT TOTAL			\$311.04
20144156	002549/	PIONEER MANUFACTURING COMPANY				
		PO-170410	1. 01-0000-0-4300.00-0000-8110-420-000-000	INV606993		1,597.75
			WARRANT TOTAL			\$1,597.75
20144157	002227/	RILEYSTREET ENTERPRISES INC				
		PO-170112	1. 01-9040-0-4300.00-1110-1010-420-000-000		ART SUPPLIES	81.89
			1. 01-9040-0-4300.00-1110-1010-420-000-000		ART SUPPLIES	552.92
			WARRANT TOTAL			\$634.81
20144158	070764/	ESPERANZA ROMAN-NUNEZ				
		PO-170516	1. 01-9641-0-4300.00-1110-1010-420-301-000		ELAC MEETING SNACKS	34.40
		PO-170583	1. 01-0000-0-5200.00-0000-2700-420-000-000		LATINO HEALTH FORUM- TRAINING	80.00
			WARRANT TOTAL			\$114.40

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.  
 BATCH: 0020 dd 101716  
 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
20144159	071042/	ALYSE RUSSELL				
		PO-170395	1. 01-6500-0-5840.00-5770-3600-700-772-000		OCTOBER MILEAGE	800.28
			WARRANT TOTAL			\$800.28
20144160	001389/	SAFETY-KLEEN CORP				
		PO-179024	1. 01-0000-0-5840.00-1110-3600-740-000-000		PARTS WASHER & WASTE OIL P/U	743.24
			WARRANT TOTAL			\$743.24
20144161	000103/	SCHOLASTIC INC				
		PO-170371	1. 01-9040-0-4300.00-1110-1010-420-000-000		94971705	148.30
		PO-170520	1. 01-6300-0-4200.00-1110-1010-105-000-000		13885960	88.20
			WARRANT TOTAL			\$236.50
20144162	003327/	TIRE DISTRIBUTION SYSTEMS INC				
		PO-179026	1. 01-0000-0-4316.00-1110-3600-740-000-000		BUS & VAN TIRES	3,336.46
			WARRANT TOTAL			\$3,336.46
20144163	071081/	TRUCK TOPS USA				
		PO-170434	1. 01-0000-0-4400.00-0000-8200-700-000-000		04035946	5,758.27
			WARRANT TOTAL			\$5,758.27
20144164	001625/	US GAMES				
		PO-170302	1. 01-9040-0-4300.00-1110-1010-105-000-000		7545311	537.42
			WARRANT TOTAL			\$537.42
20144165	001568/	VICTORY AUTO PLAZA INC				
		PO-179028	1. 01-0000-0-4316.00-1110-3600-740-000-000		BUS & DISTRICT VEHICLE PARTS	155.15
			WARRANT TOTAL			\$155.15
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	48	TOTAL AMOUNT OF CHECKS:	\$56,156.31*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	48	TOTAL AMOUNT:	\$56,156.31*

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.  
 BATCH: 0020 dd 101716  
 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		
20144166	004349/	HUBERT COMPANY				
	PO-170289	1.	13-5310-0-4300.00-0000-3700-700-000-000	992943		50.89
		1.	13-5310-0-4300.00-0000-3700-700-000-000	992942		295.36
			WARRANT TOTAL			\$346.25

20144167	000234/	SONOMA COUNTY OFFICE ED - SCOE				
	PO-177020	1.	13-5310-0-4300.00-0000-3700-700-000-000	IN17-00597		222.90
			WARRANT TOTAL			\$222.90

\*\*\* FUND TOTALS \*\*\*

TOTAL NUMBER OF CHECKS:	2	TOTAL AMOUNT OF CHECKS:	\$569.15*
TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
TOTAL PAYMENTS:	2	TOTAL AMOUNT:	\$569.15*

\*\*\* BATCH TOTALS \*\*\*

TOTAL NUMBER OF CHECKS:	50	TOTAL AMOUNT OF CHECKS:	\$56,725.46*
TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
TOTAL PAYMENTS:	50	TOTAL AMOUNT:	\$56,725.46*

\*\*\* DISTRICT TOTALS \*\*\*

TOTAL NUMBER OF CHECKS:	50	TOTAL AMOUNT OF CHECKS:	\$56,725.46*
TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
TOTAL PAYMENTS:	50	TOTAL AMOUNT:	\$56,725.46*



DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.  
 BATCH: 0021 dd 102416  
 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
20143032	003964/	ACE ELECTRIC SERVICE				
		PO-179035	1. 01-0000-0-4316.00-1110-3600-740-000-000		13386	320.81
			1. 01-0000-0-4316.00-1110-3600-740-000-000		13421	309.94
			WARRANT TOTAL			\$630.75
20143033	003979/	ASSOCIATED VALUATION SERVICES				
		PO-175005	1. 01-0000-0-5840.00-0000-7200-700-000-000		5358	281.34
			WARRANT TOTAL			\$281.34
20143034	001775/	BLICK ART MATERIALS				
		PO-170380	1. 01-9040-0-4300.00-1110-1010-105-000-000		6655226	18.96
			1. 01-9040-0-4300.00-1110-1010-105-000-000		6632449	208.69
			1. 01-9040-0-4300.00-1110-1010-105-000-000		67292282	5.94
			WARRANT TOTAL			\$233.59
20143035	002343/	CALIF STATE DEPT OF JUSTICE				
		PO-175013	1. 01-0000-0-5821.00-0000-7100-700-000-000		191118	81.00
			WARRANT TOTAL			\$81.00
20143036	070920/	CENGAGE LEARNING				
		PO-170247	1. 01-6300-0-4200.00-1110-1010-420-000-000		58522865	3,571.56
			WARRANT TOTAL			\$3,571.56
20143037	071085/	DAVE'S MUSIC WORKSHOP				
		PO-170483	1. 01-9040-0-4300.00-1110-1010-107-000-000		122964	87.53
			1. 01-9040-0-4300.00-1110-1010-107-000-000		122955 CLARINET	46.03
			1. 01-9040-0-4300.00-1110-1010-107-000-000		122942 TRUMPET	65.00
			1. 01-9040-0-4300.00-1110-1010-107-000-000		122947 TRUMPET	18.00
			1. 01-9040-0-4300.00-1110-1010-107-000-000		122958 CLARINET	168.53
			1. 01-9040-0-4300.00-1110-1010-107-000-000		122950 CLARINET	81.00
			WARRANT TOTAL			\$466.09
20143038	070989/	EVERBANK COMMERCIAL FINANCE				
		PO-175095	1. 01-0000-0-5605.00-0000-7200-700-000-000		20206854	441.59

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.  
 BATCH: 0021 dd 102416  
 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-175096	1.	01-0000-0-5605.00-1110-1010-107-000-000	20219679		441.59
	PO-175097	1.	01-0000-0-5605.00-1110-1010-107-000-000	20219663		326.69
	PO-175099	1.	01-0000-0-5605.00-1110-1010-108-000-000	20235081		410.13
			WARRANT TOTAL			\$1,620.00
20143039	002884/	EVERBIND BOOKS				
	PO-170087	1.	01-1100-0-4300.00-1110-1010-420-000-000	208450		262.44
		1.	01-1100-0-4300.00-1110-1010-420-000-000	208450		193.91
			WARRANT TOTAL			\$456.35
20143040	070883/	FASTENAL COMPANY				
	PO-170088	1.	01-7010-0-4300.00-1471-1010-420-000-000	CAPET33124		117.98
		1.	01-7010-0-4300.00-1471-1010-420-000-000	CAPET33019		876.24
			WARRANT TOTAL			\$994.22
20143041	001431/	FEDERAL EXPRESS CORPORATION				
	PO-175027	1.	01-0000-0-5960.00-0000-7200-700-000-000	5-562-73641		36.38
		1.	01-0000-0-5960.00-0000-7200-700-000-000	5-570-81925		32.46
		1.	01-0000-0-5960.00-0000-7200-700-000-000	5-577-97258		32.13
			WARRANT TOTAL			\$100.97
20143042	003783/	FISEF				
	PO-170172	1.	01-0000-0-5200.00-0000-7200-700-000-000	BRUCE		450.00
			WARRANT TOTAL			\$450.00
20143043	004097/	FROG ENV INC				
	PO-175030	1.	01-0000-0-5840.00-0000-8200-700-000-000	37882		574.00
			WARRANT TOTAL			\$574.00
20143044	071043/	GREENACRE HOMES INC				
	PO-175140	1.	01-3310-0-5840.00-5770-1100-700-759-000	GAH09/16		4,549.70
			WARRANT TOTAL			\$4,549.70
20143045	070510/	LOZANO SMITH LLP				
	PO-175038	1.	01-0000-0-5829.00-0000-7100-700-000-000	2011208 2011209		1,500.00

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.  
 BATCH: 0021 dd 102416  
 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						\$1,500.00
20143046	070939/	MARIN LANDSCAPE MATERIALS				
		PO-170469	1. 01-0000-0-4300.00-0000-8200-108-000-000		145706	479.86
			WARRANT TOTAL			\$479.86
20143047	003806/	MARKERBOARD PEOPLE INC				
		PO-170163	1. 01-1400-0-4100.00-1110-1010-700-151-000		212882	396.00
			WARRANT TOTAL			\$396.00
20143048	003746/	MCCLELLAND'S DAIRY				
		PO-170532	1. 01-9040-0-5819.00-1110-1010-107-000-000		PUMPKIN PATCH FIELD TRIP	427.00
			WARRANT TOTAL			\$427.00
20143049	000261/	MCGRAW-HILL SCHOOL EDUCATION				
		PO-170218	1. 01-1100-0-4300.00-1110-1010-108-000-000		93959886001	148.49
			WARRANT TOTAL			\$148.49
20143050	070015/	JEANNIE MOODY				
		PO-170412	1. 01-0000-0-4300.00-0000-7110-700-000-000		DINNER FOR MEETINGS	179.66
			3. 01-0000-0-4300.00-0000-7200-700-000-000		LUNCH AND GIFTS FOR MEETING	522.32
			2. 01-0000-0-5200.00-0000-7110-700-000-000		CSBA HOTEL STAY	862.04
			WARRANT TOTAL			\$1,564.02
20143051	003477/	NATIONAL PARK SERVICE				
		PO-170415	1. 01-9040-0-5819.00-1110-1010-106-000-000		TURKEY TROT PARK USE FEE	25.00
			2. 01-9040-0-5819.00-1110-1010-108-000-000		TURKEY TROT PARK USE FEE	25.00
			WARRANT TOTAL			\$50.00
20143052	001935/	OFFICE MAX CONTRACT INC.				
		PO-170107	1. 01-1100-0-4300.00-1110-1010-420-000-000		980482	227.78
			WARRANT TOTAL			\$227.78
20143053	000094/	P G & E				
		PO-175049	1. 01-0000-0-5510.00-0000-8200-700-000-000		3566004961-6	11.03
			1. 01-0000-0-5510.00-0000-8200-700-000-000		8156265086-1	384.40

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.  
 BATCH: 0021 dd 102416  
 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. 01-0000-0-5510.00-0000-8200-700-000-000	3649338289-3		117.28
			1. 01-0000-0-5510.00-0000-8200-700-000-000	0533030520-1		15,110.35
			WARRANT TOTAL			\$15,623.06
20143054	003692/	PACE SUPPLY CORP				
		PO-170350	1. 01-0000-0-4300.00-0000-8110-105-000-000	013491335		81.18
			WARRANT TOTAL			\$81.18
20143055	000688/	PAY-BY-PLATE				
		PO-175048	1. 01-9040-0-5819.00-1110-1010-700-000-000	I691634832493		7.50
			WARRANT TOTAL			\$7.50
20143056	000095/	PITNEY BOWES INC				
		PO-175050	1. 01-0000-0-5605.00-0000-7200-700-000-000	1001812598		273.42
			WARRANT TOTAL			\$273.42
20143057	001195/	ROBERT P RAINES				
		PO-170502	1. 01-0000-0-4300.00-0000-7150-700-000-000	LUNCHES		78.70
			2. 01-0000-0-5200.00-0000-7200-700-000-000	STAFF DEVELOPMENT		80.00
			WARRANT TOTAL			\$158.70
20143058	070381/	REDWOOD EMPIRE DISPOSAL				
		PO-175055	1. 01-0000-0-5550.00-0000-8200-700-000-000	WMD- 1135591		1,273.56
			1. 01-0000-0-5550.00-0000-8200-700-000-000	WMS-1135373		715.14
			1. 01-0000-0-5550.00-0000-8200-700-000-000	WMD-1135482		290.60
			1. 01-0000-0-5550.00-0000-8200-700-000-000	WMD- 5431766		670.48
			1. 01-0000-0-5550.00-0000-8200-700-000-000	WMD- 1344462		623.14
			WARRANT TOTAL			\$3,572.92
20143059	003286/	RESERVE ACCOUNT				
		PO-175051	1. 01-0000-0-5960.00-0000-2700-700-000-000	POSTAGE		3,000.00
			WARRANT TOTAL			\$3,000.00
20143060	002723/	SILYCO				
		PO-175142	1. 01-0000-0-5840.00-0000-7200-700-000-000	WEB2016		1,800.00

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.  
BATCH: 0021 dd 102416  
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
WARRANT TOTAL						\$1,800.00
20143061	003428/	SONOMARIN LANDSCAPE MATERIALS				
		PO-170486	1. 01-9641-0-4300.00-1110-1010-105-333-000		P1114861	90.93
			1. 01-9641-0-4300.00-1110-1010-105-333-000		D50345	731.20
			WARRANT TOTAL			\$822.13
20143062	000115/	STATE BOARD OF EQUALIZATION				
		PV-170014	01-0000-0-9517.00-0000-0000-000-000-000		SALES/USE TAX	205.17
			01-1100-0-9517.00-0000-0000-000-000-000		SALES/USE TAX	86.47
			01-1400-0-9517.00-0000-0000-000-000-000		SALES/USE TAX	19.12
			01-9040-0-9517.00-0000-0000-000-000-000		SALES/USE TAX	200.83
			WARRANT TOTAL			\$511.59
20143063	001964/	STATE BOARD OF EQUALIZATION				
		PO-179007	1. 01-0000-0-4301.00-1110-3600-740-000-000		57-415671	29.42
			WARRANT TOTAL			\$29.42
20143064	004147/	THOMSON REUTERS/BARCLAYS				
		PO-179036	1. 01-0000-0-5610.00-1110-3600-740-000-000		3583349	355.00
			WARRANT TOTAL			\$355.00
20143065	003302/	TOMALES VILLAGE COMMUNITY				
		PO-175068	1. 01-0000-0-5540.00-0000-8200-700-000-000		SEWER SERVICE 16-17	79,392.47
			WARRANT TOTAL			\$79,392.47
20143066	003292/	VERITIV				
		PO-170115	2. 01-0000-0-4300.00-0000-8200-420-000-000		631-31874683	1,010.66
			WARRANT TOTAL			\$1,010.66
20143067	000441/	WEST SONOMA COUNTY DISPOSAL				
		PO-175073	1. 01-0000-0-5550.00-0000-8200-700-000-000		133778	500.97
			WARRANT TOTAL			\$500.97
20143068	000565/	NANCY WOLF				
		PO-170504	1. 01-0000-0-5200.00-0000-2700-105-000-000		AUG-SEP MILEAGE	41.04

COMMERCIAL WARRANT REGISTER

FOR WARRANTS DATED 10/26/2016

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.

BATCH: 0021 dd 102416

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														\$41.04

*** FUND	TOTALS ***	TOTAL NUMBER OF CHECKS:	37	TOTAL AMOUNT OF CHECKS:	\$125,982.78*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
		TOTAL PAYMENTS:	37	TOTAL AMOUNT:	\$125,982.78*

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.

BATCH: 0021 dd 102416

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
20143069	004206/	SHERRI EDWARDS				
		PO-170503	3. 13-5310-0-4300.00-0000-3700-700-000-000		COFFEE POT	21.99
			2. 13-5310-0-4700.00-0000-3700-700-000-000		FOOD REIMBURSEMENT	38.42
			1. 13-5310-0-5200.00-0000-3700-700-000-000		AUG-SEPT MILEAGE	177.87
			WARRANT TOTAL			\$238.28
20143070	002990/	MYERS RESTAURANT SUPPLY INC				
		PO-170198	1. 13-5310-0-6450.00-0000-3700-700-000-000	8045		25,177.85
			WARRANT TOTAL			\$25,177.85
20143071	000115/	STATE BOARD OF EQUALIZATION				
		PV-170014	13-5310-0-8634.00-0000-0000-000-000-000		SALES/USE TAX	26.41
			WARRANT TOTAL			\$26.41
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	3	TOTAL AMOUNT OF CHECKS:	\$25,442.54*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	3	TOTAL AMOUNT:	\$25,442.54*

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.  
 BATCH: 0021 dd 102416  
 FUND : 74 FOUNDATION TRUST FUND #2

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	
20143072	002955/	KEVIN LAWSON AND INGRID LAWSON								
		PO-175037	1.	74-0000-0-5826.00-0000-9100-700-732-000					5332491	15,000.00
									WARRANT TOTAL	\$15,000.00
*** FUND TOTALS ***			TOTAL NUMBER OF CHECKS:	1	TOTAL AMOUNT OF CHECKS:	\$15,000.00*				
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*				
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*				
			TOTAL PAYMENTS:	1	TOTAL AMOUNT:	\$15,000.00*				
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	41	TOTAL AMOUNT OF CHECKS:	\$166,425.32*				
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*				
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*				
			TOTAL PAYMENTS:	41	TOTAL AMOUNT:	\$166,425.32*				
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	41	TOTAL AMOUNT OF CHECKS:	\$166,425.32*				
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*				
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*				
			TOTAL PAYMENTS:	41	TOTAL AMOUNT:	\$166,425.32*				



DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.  
 BATCH: 0022 DD 110716  
 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
20144610	070762/	LUIS BURGOS				
		PO-170553	1. 01-9040-0-4300.00-1110-1010-108-000-000		BOOKS FOR K-8 TEACHERS	50.00
			WARRANT TOTAL			\$50.00
20144611	003857/	CDW GOVERNMENT INC				
		PO-170082	1. 01-1100-0-4300.00-1110-1010-420-000-000		FNL7085	694.28
			WARRANT TOTAL			\$694.28
20144612	070815/	BECKY EVENICH				
		PO-170582	1. 01-0000-0-5200.00-0000-7100-700-000-000		JULY MILEAGE	114.48
			WARRANT TOTAL			\$114.48
20144613	001499/	GUADALUPE HERNANDEZ				
		PO-175077	1. 01-6500-0-5840.00-5750-3600-700-745-000		OCTOBER MILEAGE	1,088.64
			WARRANT TOTAL			\$1,088.64
20144614	070855/	ANNE SPITLER KASHUBA				
		PO-170440	1. 01-6500-0-5200.00-5770-1100-700-000-000		OCT MILEAGE	115.40
			WARRANT TOTAL			\$115.40
20144615	070521/	EMILIE KLEIN				
		PO-170513	1. 01-6500-0-4300.00-5770-1100-108-000-000		SCENSORY DIET, MATH SUPPLIES	102.99
			WARRANT TOTAL			\$102.99
20144616	003310/	MEREDITH A LEASK				
		PO-170572	1. 01-1100-0-4300.00-1110-1010-107-000-000		CLASS SUPPLIES	81.86
			WARRANT TOTAL			\$81.86
20144617	071091/	ROMO MARIA				
		PO-170579	1. 01-0000-0-5200.00-1110-3600-700-141-000		SEPTEMBER MILEAGE	331.29
			WARRANT TOTAL			\$331.29
20144618	070886/	CONNIE MARX				
		PO-170103	1. 01-0000-0-5200.00-0000-2700-420-000-000		OCTOBER MILEAGE	19.44
			WARRANT TOTAL			\$19.44
20144619	070906/	JOLYNN MCCLELLAND				
		PO-170573	1. 01-0000-0-4300.00-0000-7200-700-000-000		TRAYS & REFRESHMENTS 4MEETINGS	68.08

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.  
 BATCH: 0022 DD 110716  
 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						\$68.08
20144620	070986/	MONICA MUELLER				
		PO-170550	1. 01-9040-0-4300.00-1110-1010-420-000-000		CRAFT & ART SUPPLIES	181.37
WARRANT TOTAL						\$181.37
20144621	070752/	MATTHEW NAGLE				
		PO-170519	1. 01-9040-0-4300.00-1110-1010-108-000-000		PE SUPPLIES	62.99
		PO-170552	1. 01-9040-0-4300.00-1110-1010-108-000-000		IPAD CASES, STAND,ADAPTERS	267.98
WARRANT TOTAL						\$330.97
20144622	002314/	NBVOA				
		PO-170248	1. 01-0000-0-5840.00-1130-4200-420-000-000	2223		50.00
WARRANT TOTAL						\$50.00
20144623	070840/	ERNESTO OROZCO				
		PO-179033	1. 01-0000-0-5839.00-1110-3600-740-000-000		CHP/ DMV RECORDS	133.00
WARRANT TOTAL						\$133.00
20144624	000282/	JAMES J PATTERSON				
		PO-170591	1. 01-1100-0-4300.00-0000-2700-107-000-000		LUNCH,DINNER, METTINGS, MEDALS	331.05
WARRANT TOTAL						\$331.05
20144625	000688/	PAY-BY-PLATE				
		PO-175048	1. 01-9040-0-5819.00-1110-1010-700-000-000		I691634845239	7.50
WARRANT TOTAL						\$7.50
20144626	070805/	CARLOS RAMIREZ				
		PO-170576	1. 01-0000-0-4300.00-0000-8200-107-000-000		REPLENISH EMERGENCY SUPPLIES	79.20
WARRANT TOTAL						\$79.20
20144627	070381/	REDWOOD EMPIRE DISPOSAL				
		PO-170430	2. 01-0000-0-5840.00-0000-8200-420-000-000		WMD-5431766	670.48
WARRANT TOTAL						\$670.48
20144628	001498/	CELESTINE M RIGHETTI				
		PO-170577	1. 01-9040-0-4300.00-1110-1010-420-000-000		SOAP,GARDEN SUPPLIES,STICKS	10.75

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.  
 BATCH: 0022 DD 110716  
 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.	01-9040-0-4300.00-1110-1010-420-329-000		SOAP,GARDEN SUPPLIES,STICKS	372.45
			WARRANT TOTAL			\$383.20
20144629	070983/	MARIA RIVERA				
	PO-175081	1.	01-6500-0-5840.00-5770-3600-700-764-000		OCTOBER MILEAGE	565.70
			WARRANT TOTAL			\$565.70
20144630	002531/	LAURIE M RUBIN				
	PO-170570	1.	01-0000-0-4300.00-0000-7200-700-000-000		MEETING DRINKS AND SNACKS	19.32
	PO-170588	1.	01-0000-0-4300.00-0000-7200-700-000-000		EL ED SUPPLIES	21.47
	PO-170592	1.	01-0000-0-5200.00-0000-2700-700-000-000		AUG-OCT MILEAGE	69.66
			WARRANT TOTAL			\$110.45
20144631	000234/	SONOMA COUNTY OFFICE ED - SCOE				
	PO-170424	1.	01-1100-0-4300.00-1110-1010-700-000-000		IN17-00595	124.25
			WARRANT TOTAL			\$124.25
20144632	004306/	WELLS FARGO VENDOR FIN SERV				
	PO-175104	1.	01-0000-0-5605.00-1110-1010-106-000-000		65128594	168.45
			WARRANT TOTAL			\$168.45
20144633	003224/	DAVID W WHITNEY				
	PO-170551	1.	01-9040-0-4300.00-1110-1010-106-000-000		MUSICAL SUPPLIES	135.46
		2.	01-9040-0-4300.00-1110-1010-108-000-000		MUSICAL SUPPLIES	135.46
			WARRANT TOTAL			\$270.92
20144634	000565/	NANCY WOLF				
	PO-170562	1.	01-0000-0-5200.00-0000-2700-105-000-000		OCTOBER MILEAGE	51.84
			WARRANT TOTAL			\$51.84
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	25	TOTAL AMOUNT OF CHECKS:	\$6,124.84*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	25	TOTAL AMOUNT:	\$6,124.84*

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.  
 BATCH: 0022 DD 110716  
 FUND : 12 CHILD DEVELOPMENT 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	
20144635	000565/	NANCY WOLF													
		PO-170568	1.					12-6105-0-4300.00-0001-1010-105-000-000						PRESCH LICENSING,COPIES,SCAN	124.90
														WARRANT TOTAL	\$124.90
*** FUND	TOTALS ***													TOTAL NUMBER OF CHECKS:	1
														TOTAL AMOUNT OF CHECKS:	\$124.90*
														TOTAL ACH GENERATED:	0
														TOTAL AMOUNT OF ACH:	\$ .00*
														TOTAL EFT GENERATED:	0
														TOTAL AMOUNT OF EFT:	\$ .00*
														TOTAL PAYMENTS:	1
														TOTAL AMOUNT:	\$124.90*

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.  
 BATCH: 0022 DD 110716  
 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	
20144636	002520/	COTATI FOOD SERVICE				
		PO-177005	1. 13-5310-0-4700.00-0000-3700-700-000-000		738820	333.88
			1. 13-5310-0-4700.00-0000-3700-700-000-000		739244	99.44
			1. 13-5310-0-4700.00-0000-3700-700-000-000		739632	104.22
			1. 13-5310-0-4700.00-0000-3700-700-000-000		740186	383.09
			1. 13-5310-0-4700.00-0000-3700-700-000-000		741043	178.92
			1. 13-5310-0-4700.00-0000-3700-700-000-000		741729	22.25
			1. 13-5310-0-4700.00-0000-3700-700-000-000		740560	453.57
			1. 13-5310-0-4700.00-0000-3700-700-000-000		741038	619.50
			1. 13-5310-0-4700.00-0000-3700-700-000-000		739544	311.10
			1. 13-5310-0-4700.00-0000-3700-700-000-000		741058	987.96
			1. 13-5310-0-4700.00-0000-3700-700-000-000		741689	101.76
			1. 13-5310-0-4700.00-0000-3700-700-000-000		740187	103.33
			1. 13-5310-0-4700.00-0000-3700-700-000-000		740559	338.21
			WARRANT TOTAL			\$4,037.23
20144637	070570/	MARIN-SONOMA PRODUCE COMPANY				
		PO-177011	1. 13-5310-0-4700.00-0000-3700-700-000-000		704887	170.85
			1. 13-5310-0-4700.00-0000-3700-700-000-000		702796	86.00
			1. 13-5310-0-4700.00-0000-3700-700-000-000		704888	110.80
			1. 13-5310-0-4700.00-0000-3700-700-000-000		699590	176.35
			1. 13-5310-0-4700.00-0000-3700-700-000-000		698542	255.57
			1. 13-5310-0-4700.00-0000-3700-700-000-000		702795	135.90
			1. 13-5310-0-4700.00-0000-3700-700-000-000		701685	89.95
			1. 13-5310-0-4700.00-0000-3700-700-000-000		700326	141.22
			1. 13-5310-0-4700.00-0000-3700-700-000-000		699591	103.92

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.  
 BATCH: 0022 DD 110716  
 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		
		1.	13-5310-0-4700.00-0000-3700-700-000-000	701684		203.57
		1.	13-5310-0-4700.00-0000-3700-700-000-000	698781		56.00
		1.	13-5310-0-4700.00-0000-3700-700-000-000	698543		74.26
		1.	13-5310-0-4700.00-0000-3700-700-000-000	700325		304.13
		1.	13-5310-0-4700.00-0000-3700-700-000-000	703827		189.60
		1.	13-5310-0-4700.00-0000-3700-700-000-000	703828		84.00
			WARRANT TOTAL			\$2,182.12
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	2	TOTAL AMOUNT OF CHECKS:	\$6,219.35*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	2	TOTAL AMOUNT:	\$6,219.35*
*** BATCH	TOTALS ***		TOTAL NUMBER OF CHECKS:	28	TOTAL AMOUNT OF CHECKS:	\$12,469.09*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	28	TOTAL AMOUNT:	\$12,469.09*
*** DISTRICT	TOTALS ***		TOTAL NUMBER OF CHECKS:	28	TOTAL AMOUNT OF CHECKS:	\$12,469.09*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	28	TOTAL AMOUNT:	\$12,469.09*

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.  
 BATCH: 0023 dd 111416  
 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	
20145295	070761/	K & A TAKE AWAY				
		PO-170534	1. 01-0000-0-4300.00-0000-7110-700-000-000		BOARD MEETING DINNERS	90.00
					WARRANT TOTAL	\$90.00
20145296	070607/	SNOW MCISAAC				
		PO-175143	1. 01-0000-0-5200.00-1110-3600-700-141-000		OCTOBER MILEAGE	734.40
					WARRANT TOTAL	\$734.40
20145297	002418/	NAT'L COUNCIL SOCIAL STUDIES				
		PO-170540	1. 01-0000-0-5300.00-1110-1010-420-000-000		MEMBERSHIP 1148695	85.00
					WARRANT TOTAL	\$85.00
20145298	071091/	MARIA ROMO				
		PO-170579	1. 01-0000-0-5200.00-1110-3600-700-141-000		OCTOBER MILEAGE	369.36
					WARRANT TOTAL	\$369.36
20145299	071030/	WARM ZONE RADIANT HEATING				
		PO-170632	1. 01-0000-0-5840.00-0000-8110-105-000-000		REPAIR HEATING SYSTEM	2,000.00
					WARRANT TOTAL	\$2,000.00
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	5	TOTAL AMOUNT OF CHECKS:	\$3,278.76*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	5	TOTAL AMOUNT:	\$3,278.76*

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.

BATCH: 0023 dd 111416

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
20145300	003553/	CLOVER STORNETTA FARMS INC				
		PO-177004	1. 13-5310-0-4700.00-0000-3700-700-000-000		100558334	120.50
			1. 13-5310-0-4700.00-0000-3700-700-000-000		100565348	86.50
			1. 13-5310-0-4700.00-0000-3700-700-000-000		100544107	51.20
			1. 13-5310-0-4700.00-0000-3700-700-000-000		100548402	51.50
			1. 13-5310-0-4700.00-0000-3700-700-000-000		100558330	51.50
			1. 13-5310-0-4700.00-0000-3700-700-000-000		670515203	189.30
			1. 13-5310-0-4700.00-0000-3700-700-000-000		100565350	148.26
			1. 13-5310-0-4700.00-0000-3700-700-000-000		100569691	83.34
			1. 13-5310-0-4700.00-0000-3700-700-000-000		100574143	24.35
			1. 13-5310-0-4700.00-0000-3700-700-000-000		100561634	60.75
			1. 13-5310-0-4700.00-0000-3700-700-000-000		100569985	40.50
			1. 13-5310-0-4700.00-0000-3700-700-000-000		100548400	145.54
			1. 13-5310-0-4700.00-0000-3700-700-000-000		100565322	51.50
			1. 13-5310-0-4700.00-0000-3700-700-000-000		100565781	44.60
			1. 13-5310-0-4700.00-0000-3700-700-000-000		100553289	57.15
			1. 13-5310-0-4700.00-0000-3700-700-000-000		100560832	191.86
			1. 13-5310-0-4700.00-0000-3700-700-000-000		100577817	142.40
			1. 13-5310-0-4700.00-0000-3700-700-000-000		100573763	147.50
			1. 13-5310-0-4700.00-0000-3700-700-000-000		100560835	52.50
			1. 13-5310-0-4700.00-0000-3700-700-000-000		100577816	103.98
			1. 13-5310-0-4700.00-0000-3700-700-000-000		100578007	128.04
			1. 13-5310-0-4700.00-0000-3700-700-000-000		100573766	181.00
			1. 13-5310-0-4700.00-0000-3700-700-000-000		100556827	235.00



DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.

BATCH: 0023 dd 111416

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		
		1.	13-5310-0-4700.00-0000-3700-700-000-000	100544106		217.50
		1.	13-5310-0-4700.00-0000-3700-700-000-000	100556825		115.14
		1.	13-5310-0-4700.00-0000-3700-700-000-000	100549044		55.10
		1.	13-5310-0-4700.00-0000-3700-700-000-000	100473219		128.08
		1.	13-5310-0-4700.00-0000-3700-700-000-000	100569692		43.00
		1.	13-5310-0-4700.00-0000-3700-700-000-000	100477422		50.00
		1.	13-5310-0-4700.00-0000-3700-700-000-000	100569706		202.07
		1.	13-5310-0-4700.00-0000-3700-700-000-000	100544970		55.10
		1.	13-5310-0-4700.00-0000-3700-700-000-000	100578009		51.50
		1.	13-5310-0-4700.00-0000-3700-700-000-000	100548530		51.50
		1.	13-5310-0-4700.00-0000-3700-700-000-000	100548487		201.46
		1.	13-5310-0-4700.00-0000-3700-700-000-000	100552683		206.16
		1.	13-5310-0-4700.00-0000-3700-700-000-000	100552679		217.50
		1.	13-5310-0-4700.00-0000-3700-700-000-000	100565320		145.54
		1.	13-5310-0-4700.00-0000-3700-700-000-000	100569705		270.00
		1.	13-5310-0-4700.00-0000-3700-700-000-000	670515204		83.50
			WARRANT TOTAL			\$4,481.92

20145301 002930/

SYSCO SAN FRANCISCO INC

PO-177017	1.	13-5310-0-4700.00-0000-3700-700-000-000	610280009	49.28-
	1.	13-5310-0-4700.00-0000-3700-700-000-000	610210017	327.11-
	1.	13-5310-0-4700.00-0000-3700-700-000-000	610070058	40.03-
	1.	13-5310-0-4700.00-0000-3700-700-000-000	610060937	807.01
	1.	13-5310-0-4700.00-0000-3700-700-000-000	610200588	1,129.61
	1.	13-5310-0-4700.00-0000-3700-700-000-000	610060936	153.40

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.  
 BATCH: 0023 dd 111416  
 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		
		1.	13-5310-0-4700.00-0000-3700-700-000-000	2604708PU		27.82-
		1.	13-5310-0-4700.00-0000-3700-700-000-000	610190456		1,775.01
		1.	13-5310-0-4700.00-0000-3700-700-000-000	15818SCHG		13.91
		1.	13-5310-0-4700.00-0000-3700-700-000-000	610120431		102.37
		1.	13-5310-0-4700.00-0000-3700-700-000-000	610120432		1,543.55
		1.	13-5310-0-4700.00-0000-3700-700-000-000	610260425		257.25
		1.	13-5310-0-4700.00-0000-3700-700-000-000	2602402PU		22.17-
		1.	13-5310-0-4700.00-0000-3700-700-000-000	610260424		1,575.06
		1.	13-5310-0-4700.00-0000-3700-700-000-000	610190457		141.20
		1.	13-5310-0-4700.00-0000-3700-700-000-000	610050484		1,363.98
		1.	13-5310-0-4700.00-0000-3700-700-000-000	610050483		23.93
		1.	13-5310-0-4700.00-0000-3700-700-000-000	610130585		708.07
		1.	13-5310-0-4700.00-0000-3700-700-000-000	610270913		813.11
			WARRANT TOTAL			\$9,941.05

\*\*\* FUND TOTALS \*\*\*

TOTAL NUMBER OF CHECKS:	2	TOTAL AMOUNT OF CHECKS:	\$14,422.97*
TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
TOTAL PAYMENTS:	2	TOTAL AMOUNT:	\$14,422.97*

\*\*\* BATCH TOTALS \*\*\*

TOTAL NUMBER OF CHECKS:	7	TOTAL AMOUNT OF CHECKS:	\$17,701.73*
TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
TOTAL PAYMENTS:	7	TOTAL AMOUNT:	\$17,701.73*

\*\*\* DISTRICT TOTALS \*\*\*

TOTAL NUMBER OF CHECKS:	7	TOTAL AMOUNT OF CHECKS:	\$17,701.73*
TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
TOTAL PAYMENTS:	7	TOTAL AMOUNT:	\$17,701.73*

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.  
 BATCH: 0024 RESIG  
 FUND : 01 GENERAL FUND

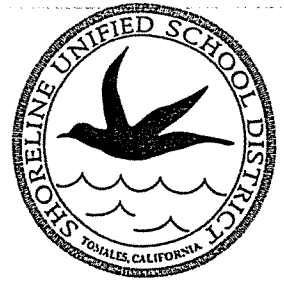
WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
20145966	000146/	ASSOC OF CA SCHOOL ADMINSTR				
		PV-170019	01-0000-0-9527.00-0000-0000-000-000-000		Contributions do ACSA	229.13
					WARRANT TOTAL	\$229.13
20145967	070322/	CALIF VALUED TRUST				
		PV-170020	01-0000-0-9523.00-0000-0000-000-000-000		dental Insurance	10,161.31
					WARRANT TOTAL	\$10,161.31
20145968	070323/	CALIF VALUED TRUST				
		PV-170021	01-0000-0-9523.00-0000-0000-000-000-000		Vision Insurance	1,875.15
					WARRANT TOTAL	\$1,875.15
20145969	070280/	REDWOOD EMPIRE SCHOOLS INS GRP				
		PV-170017	01-0000-0-9523.00-0000-0000-000-000-000		HSA-WELLS FARGO	100.00
		PV-170022	01-0000-0-9526.00-0000-0000-000-000-000		Blue shield for October Month	2,615.00
			01-0000-0-9526.00-0000-0000-000-000-000		Kaiser for October Month	104,794.00
					WARRANT TOTAL	\$107,509.00
20145970	070301/	THE STANDARD				
		PV-170016	01-0000-0-9527.00-0000-0000-000-000-000		CTA/Disability	161.55
			01-0000-0-9527.00-0000-0000-000-000-000		CTA/Life	270.60
		PV-170018	01-0000-0-9527.00-0000-0000-000-000-000		Life Insurance	412.00
					WARRANT TOTAL	\$844.15
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS: 5		TOTAL AMOUNT OF CHECKS:	\$120,618.74*
			TOTAL ACH GENERATED: 0		TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED: 0		TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS: 5		TOTAL AMOUNT:	\$120,618.74*
***	BATCH TOTALS ***		TOTAL NUMBER OF CHECKS: 5		TOTAL AMOUNT OF CHECKS:	\$120,618.74*
			TOTAL ACH GENERATED: 0		TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED: 0		TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS: 5		TOTAL AMOUNT:	\$120,618.74*

DISTRICT: 064 SHORELINE UNIFIED SCHOOL DIST.  
 BATCH: 0025 dd 111616  
 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	
20145561	003808/	PAPERMILL CREEK CHILDREN'S				
		PO-170593	1. 01-9642-0-5840.00-0001-1010-108-144-000		INVOICE 1	7,000.00
			1. 01-9642-0-5840.00-0001-1010-108-144-000		INVOICE NUMBER 2	4,000.00
			1. 01-9642-0-5840.00-0001-1010-108-144-000		INVOICE 3	18,000.00
					WARRANT TOTAL	\$29,000.00
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	1	TOTAL AMOUNT OF CHECKS:	\$29,000.00*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	1	TOTAL AMOUNT:	\$29,000.00*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	1	TOTAL AMOUNT OF CHECKS:	\$29,000.00*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	1	TOTAL AMOUNT:	\$29,000.00*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	1	TOTAL AMOUNT OF CHECKS:	\$29,000.00*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	1	TOTAL AMOUNT:	\$29,000.00*

# SHORELINE UNIFIED SCHOOL DISTRICT

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



November 17, 2016

Richard Biller  
PO Box 38  
Point Reyes Station, CA 94956

Dear Richard:

The Shoreline Unified School District Board of Trustees accepted your gift of a Celebrity Acoustic Guitar that you donated to West Marin School Music Department.

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,

Bob Raines  
Superintendent

*Thank you!*

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

Tax I.D. # 68-0194632

ACCEPTANCE OF GIFTS

*Please submit to the District office upon completion. Thank you*

Date received: NOV 15, 2016

Gift received by: West Marin School

Description of gift: Celebrity <sup>acoustic</sup> guitar for  
West Marin School music dept.

Special instructions:

Name/Organization and address of donor to send thank you to:  
(If organization or agency, give name of president or administrator)

RICHARD BILGER (Biller)

PO BOX 38

PT FEYES STA CA.

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

District: Shoreline Unified School District

Person completing this form: Bob Raines Title: Superintendent

Quarterly Report Submission Date:

July 2016  
 October 2016  
 January 2017  
 April 2017

Date for information to be reported publicly at governing board meeting 12/15/2016

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	<del>0</del>		
Teacher Vacancy or Misassignment	<del>0</del>		
Facilities Conditions	<del>0</del>		
CAHSEE Intensive Instruction and Services	<del>0</del>		
<b>TOTALS</b>	<del>0</del>		

Bob Raines

Print Name of District Superintendent

Signature of District Superintendent

12/15/16

Date

## INTERDISTRICT TRANSFERS

### 2015-16

INCOMING:	New	Renewing	Petaluma	Coast Guard	Sebastopol	Santa Rosa	Employee's	Other	
BBS	3	1			2	1		1	Monte Rio
INV	1	1					1	1	RP
WMS	10	3	2			1	1	9	2 Nic, 5 BoL, 2 RP
TES	28	29	20	17	6	3	8	3	Rohnert Par
THS	11	26	17	2	4	5	5	4	Rohnert Par
Total Incoming= 113	53	60	39	19	12	10	15	18	

OUTGOING:	New	Renewing	Petaluma	Nicasio	Sebastopol	Santa Rosa	Novato	Other	
BBS	1				1				
INV	5	1	2	2				2	Ross Vly Lincoln
WMS	1	15		9				7	Bo-Stinson Lagunitas
TES	11	2	1		10	2			
THS	7	13	5		11		3	1	
Total Outgoing= 56	25	31	8	11	22	2	3	10	

### 2016-17

INCOMING:	New	Renewing	Petaluma	Coast Guard	Sebastopol	Santa Rosa	Employee's	Other	
BBS	1	5	1		1			4	Monte Rio, Occidental
INV		6	1					5	Cotati, Laguna, Bo-Stin
WMS	3	15	3			1	3	11	Cotati, Bo- Stin, Nicasio
TES	12	42	19	12	10	4	8	1	Cotati-RP
THS	1	42	21	3	5	4	5	5	Cotati-RP
Total Incoming=127	17	110	45	15	16	9	16	26	

OUTGOING:	New	Renewing	Petaluma	Nicasio	Sebastopol	Santa Rosa	Novato	Other	
BBS	2	1			1			2	Harmony
INV	3	3	1	3				2	Bo-Stinson Lincoln
WMS	2	13		8			2	6	Ross Vly 2 Bo-Stin 4
TES	8	9	2		12	1		2	Harmony
THS	7	22	1		18		9		
Total Outgoing= 70	22	48	4	11	31	1	11	12	



# SHORELINE UNIFIED SCHOOL DISTRICT

AUDIT REPORT

JUNE 30, 2016

San Diego

Los Angeles

San Francisco  
Bay Area

christy  white  
A PROFESSIONAL  
ACCOUNTANCY CORPORATION *associates*

**SHORELINE UNIFIED SCHOOL DISTRICT  
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FOR THE YEAR ENDED JUNE 30, 2016**

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## FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

Governing Board  
Shoreline Unified School District  
Tomales, California

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Shoreline Unified School District, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Shoreline Unified School District's basic financial statements as listed in the table of contents.

*Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

*Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Christy White, CPA

Michael Ash, CPA

Heather Rubio

SAN DIEGO  
LOS ANGELES  
SAN FRANCISCO/BAY AREA

Corporate Office:  
348 Olive Street  
San Diego, CA 92103

toll-free: 877.220.7229  
tel: 619.270.8222  
fax: 619.260.9085  
www.christywhite.com

Licensed by the California  
State Board of Accountancy

## *Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Shoreline Unified School District, as of June 30, 2016, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## *Other Matters*

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the required supplementary information, such as management's discussion and analysis, budgetary comparison information, schedule of funding progress for OPEB benefits, schedules of proportionate share of net pension liability, and schedules of District contributions for pensions be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Shoreline Unified School District's basic financial statements. The supplementary information listed in the table of contents, including the schedule of expenditures of Federal awards, which is required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 2, 2016 on our consideration of Shoreline Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Shoreline Unified School District's internal control over financial reporting and compliance.

*Christy White Associates*

San Diego, California  
December 2, 2016

# MANAGEMENT'S DISCUSSION AND ANALYSIS

## INTRODUCTION

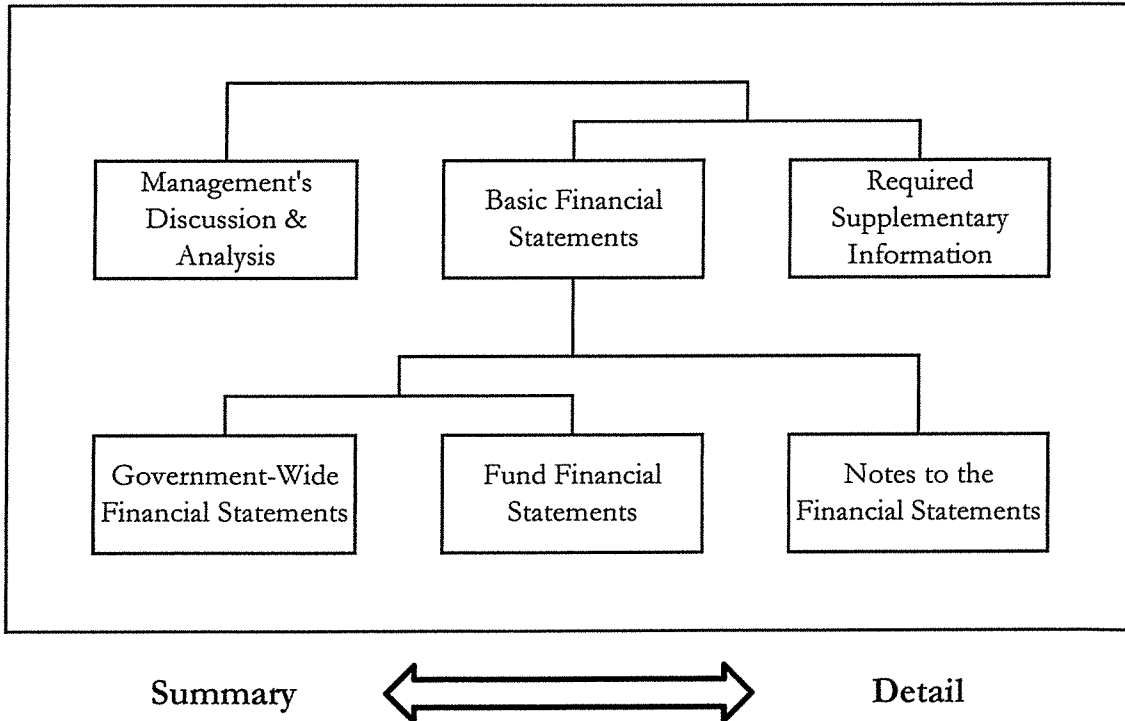
Our discussion and analysis of Shoreline Unified School District's (District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2016. It should be read in conjunction with the District's financial statements, which follow this section.

## FINANCIAL HIGHLIGHTS

- ▶ The District's total net position was (\$2,374,726) at June 30, 2016. This was an increase of \$170,270 from the prior year.
- ▶ Overall revenues were \$14,764,974 which exceeded expenses of \$14,594,704.

## OVERVIEW OF FINANCIAL STATEMENTS

### Components of the Financials Section





SHORELINE UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, *continued*  
FOR THE YEAR ENDED JUNE 30, 2016

---

This annual report consists of three parts – Management's Discussion and Analysis (this section), the basic financial statements, and required supplementary information. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

- ▶ **Government-wide financial statements**, which comprise the first two statements, provide both short-term and long-term information about the entity's overall financial position.
  
- ▶ **Fund financial statements** focus on reporting the individual parts of District operations in more detail. The fund financial statements comprise the remaining statements.
  - ▶ **Governmental Funds** provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.
  
  - ▶ **Fiduciary Funds** report balances for which the District is a custodian or *trustee* of the funds, such as Associated Student Bodies and pension funds.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The basic financial statements are followed by a section of required and other supplementary information that further explain and support the financial statements.

#### **Government-Wide Statements**

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities, regardless of when cash is received or paid.

The two government-wide statements report the District's net position and how it has changed. Net position is one way to measure the District's financial health. Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

The government-wide financial statements of the District include governmental activities. All of the District's basic services are included here, such as regular education, food service, maintenance and general administration. Local control formula funding and federal and state grants finance most of these activities.

**SHORELINE UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2016**

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**FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE**

**Net Position**

The District's net position was (\$2,374,726) at June 30, 2016, as reflected in table below. Of this amount, (\$6,459,617) was unrestricted. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the Governing Board's ability to use that net position for day-to-day operations.

	<b>Governmental Activities</b>		
	<b>2016</b>	<b>2015</b>	<b>Net Change</b>
<b>ASSETS</b>			
Current and other assets	\$ 7,284,825	\$ 7,230,721	\$ 54,104
Capital assets	15,126,503	17,103,355	(1,976,852)
<b>Total Assets</b>	<b>22,411,328</b>	<b>24,334,076</b>	<b>(1,922,748)</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<b>886,369</b>	<b>684,665</b>	<b>201,704</b>
<b>LIABILITIES</b>			
Current liabilities	1,523,013	1,649,903	(126,890)
Long-term liabilities	22,751,947	22,094,222	657,725
<b>Total Liabilities</b>	<b>24,274,960</b>	<b>23,744,125</b>	<b>530,835</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>1,397,463</b>	<b>2,401,856</b>	<b>(1,004,393)</b>
<b>NET POSITION</b>			
Net investment in capital assets	2,865,033	3,174,472	(309,439)
Restricted	1,219,858	1,447,273	(227,415)
Unrestricted	(6,459,617)	(7,166,741)	707,124
<b>Total Net Position</b>	<b>\$ (2,374,726)</b>	<b>\$ (2,544,996)</b>	<b>\$ 170,270</b>

**SHORELINE UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2016**

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**FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)**

**Changes in Net Position**

The results of this year's operations for the District as a whole are reported in the Statement of Activities. The table below takes the information from the Statement and rearranges them slightly, so you can see our total revenues, expenses, and special items for the year.

	<b>Governmental Activities</b>		
	<b>2016</b>	<b>2015</b>	<b>Net Change</b>
<b>REVENUES</b>			
General revenues			
Property taxes	\$ 9,581,623	\$ 9,305,238	\$ 276,385
Unrestricted federal and state aid	3,607,731	4,453,866	(846,135)
Other	100,724	212,117	(111,393)
<b>Total Revenues</b>	<b>14,764,974</b>	<b>13,971,221</b>	<b>793,753</b>
<b>EXPENSES</b>			
Instruction	7,685,548	8,171,779	(486,231)
Instruction-related services	1,130,776	1,312,430	(181,654)
Pupil services	1,783,851	2,059,453	(275,602)
General administration	870,943	863,661	7,282
Plant services	1,171,359	1,188,108	(16,749)
Ancillary and community services	337,880	331,812	6,068
Debt service	486,618	482,497	4,121
Other Outgo	111,376	121,905	(10,529)
Depreciation	1,016,353	1,016,283	70
<b>Total Expenses</b>	<b>14,594,704</b>	<b>15,547,928</b>	<b>(953,224)</b>
<b>Change in net position</b>	<b>170,270</b>	<b>(1,576,707)</b>	<b>1,746,977</b>
<b>Net Position - Beginning*</b>	<b>(2,544,996)</b>	<b>(968,289)</b>	<b>(1,576,707)</b>
<b>Net Position - Ending</b>	<b>\$ (2,374,726)</b>	<b>\$ (2,544,996)</b>	<b>\$ 170,270</b>

\* Beginning Net Position was restated for the 2015 year only

The cost of all our governmental activities this year was \$14,594,704 (refer to the table above). The amount that our taxpayers ultimately financed for these activities through taxes was \$9,581,623 because the cost was paid by other governments and organizations who subsidized certain programs with grants and contributions.

**SHORELINE UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2016**

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**FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)**

**Changes in Net Position (continued)**

In the table below we have presented the net cost of each of the District's functions. As discussed above, net cost shows the financial burden that was placed on the District's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

	<u>Net Cost of Services</u>	
	<u>2016</u>	<u>2015</u>
Instruction	\$ 6,645,099	\$ 8,171,779
Instruction-related services	1,108,944	1,312,430
Pupil services	1,453,398	2,059,453
General administration	869,487	863,661
Plant services	1,170,621	1,188,108
Ancillary and community services	276,157	331,812
Debt service	486,618	482,497
Transfers to other agencies	93,131	121,905
Depreciation	1,016,353	1,016,283
<b>Total Expenses</b>	<u>\$ 13,119,808</u>	<u>\$ 15,547,928</u>

**SHORELINE UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2016**

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**FINANCIAL ANALYSIS OF THE DISTRICT'S MAJOR FUNDS**

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed this year, its governmental funds reported a combined fund balance of \$6,619,460, which is greater than last year's ending fund balance of \$6,279,878. The District's General Fund had \$634,057 more in operating revenues than expenditures for the year ended June 30, 2016. The District's Cafeteria Fund had \$234,388 less in operating revenues than expenditures for the year ended June 30, 2016. The District's Bond Interest and Redemption Fund had \$51,867 less in operating revenues than expenditures for the year ended June 30, 2016.

**CURRENT YEAR BUDGET 2015-16**

During the fiscal year, budget revisions and appropriation transfers are presented to the Board for their approval on a monthly basis to reflect changes to both revenues and expenditures that become known during the year. In addition, the Board of Education approves financial projections included with the Adopted Budget, First Interim, and Second Interim financial reports. The Unaudited Actuals reflect the District's financial projections and current budget based on State and local financial information.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

By the end of 2015-16 the District had invested \$15,126,503 in capital assets, net of accumulated depreciation.

	<u>Governmental Activities</u>		
	<u>2016</u>	<u>2015</u>	<u>Net Change</u>
<b>CAPITAL ASSETS</b>			
Land	\$ 829,201	\$ 829,201	\$ -
Land improvements	3,372,932	3,372,932	-
Buildings & improvements	31,140,547	31,120,103	20,444
Furniture & equipment	2,123,639	2,123,639	-
Accumulated depreciation	(22,339,816)	(21,323,463)	(1,016,353)
<b>Total Capital Assets</b>	<b>\$ 15,126,503</b>	<b>\$ 16,122,412</b>	<b>\$ (995,909)</b>

**SHORELINE UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2016**

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**CAPITAL ASSET AND DEBT ADMINISTRATION (continued)**

**Long-Term Debt**

At year-end, the District had \$22,751,947 in long-term debt, an increase of 3% from last year – as shown in table below. (More detailed information about the District's long-term liabilities is presented in footnotes to the financial statements.)

	<u>Governmental Activities</u>		
	<u>2016</u>	<u>2015</u>	<u>Net Change</u>
<b>LONG-TERM LIABILITIES</b>			
Total general obligation bonds	\$ 12,245,000	\$ 12,835,000	\$ (590,000)
Capital leases	16,470	32,940	(16,470)
Early retirement incentive	-	334,201	(334,201)
Settlement Payment	56,000	80,000	(24,000)
Net OPEB obligation	1,080,414	922,354	158,060
Net pension liability	10,009,533	8,812,081	1,197,452
Less: current portion of long-term debt	(655,470)	(964,671)	309,201
<b>Total Long-term Liabilities</b>	<b>\$ 22,751,947</b>	<b>\$ 22,051,905</b>	<b>\$ 700,042</b>

**SHORELINE UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2016**

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**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

At the time these financial statements were prepared and audited, the District was aware of several circumstances that could affect its future financial health.

Landmark legislation passed in Year 2013 reformed California school district finance by creating the Local Control Funding Formula (LCFF). The District continues to analyze the impact of the LCFF on funding for our program offerings and services. The LCFF is designed to provide a flexible funding mechanism that links student achievement to state funding levels. The LCFF provides a per pupil base grant amount, by grade span, that is augmented by supplemental funding for targeted student groups in low income brackets, those that are English language learners and foster youth. The State anticipates all school districts to reach the statewide targeted base funding levels by 2020-21 but the annual amount funded to meet the target is uncertain.

Factors related to LCFF that the District is monitoring include: (1) estimates of funding in the next budget year and beyond; (2) the Local Control and Accountability Plan (LCAP) that aims to link student accountability measurements to funding allocations; (3) ensuring the integrity of reporting student data through the California Longitudinal Pupil Achievement Data System (CALPADs); and, (4) meeting annual compliance and audit requirements.

The State's economy is expected to grow faster than the national economy with unemployment dropping. Personal income is expected to grow 3.6%; according to the UCLA Anderson Economic Forecast, April 2016. The ability of the State to fund the LCFF and other programs is largely dependent on the strength of the State's economy and while positive remains uncertain.

The District participates in state employee pensions plans, PERS and STRS, and both are underfunded. The District's proportionate share of the liability is reported in the Statement of Net Position as of June 30, 2016. The amount of the liability is material to the financial position of the District. To address the underfunding issues, the pension plans continue to raise employer rates in future years and the increased costs are significant.

Enrollment can fluctuate due to factors such as population growth, competition from private, parochial, inter-district transfers in or out, economic conditions and housing values. Losses in enrollment will cause a school district to lose operating revenues without necessarily permitting the district to make adjustments in fixed operating costs.

All of these factors were considered in preparing the District's budget for the 2016-17 fiscal year.

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, students, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact Bruce Abbot, Chief Business Official, Shoreline Unified School District.

SHORELINE UNIFIED SCHOOL DISTRICT  
STATEMENT OF NET POSITION  
JUNE 30, 2016

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	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and investments	\$ 7,043,760
Accounts receivable	233,321
Inventory	6,544
Prepaid expenses	1,200
Capital assets, not depreciated	829,201
Capital assets, net of accumulated depreciation	14,297,302
<b>Total Assets</b>	<u>22,411,328</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to pensions	886,369
<b>Total Deferred Outflows of Resources</b>	<u>886,369</u>
<b>LIABILITIES</b>	
Accrued liabilities	743,963
Unearned revenue	123,580
Long-term liabilities, current portion	655,470
Long-term liabilities, non-current portion	22,751,947
<b>Total Liabilities</b>	<u>24,274,960</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows related to pensions	1,397,463
<b>Total Deferred Inflows of Resources</b>	<u>1,397,463</u>
<b>NET POSITION</b>	
Net investment in capital assets	2,865,033
Restricted:	
Capital projects	15,780
Debt service	754,825
Educational programs	416,120
All others	33,133
Unrestricted	(6,459,617)
<b>Total Net Position</b>	<u>\$ (2,374,726)</u>

The accompanying notes are an integral part of these financial statements.



**SHORELINE UNIFIED SCHOOL DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2016**

Function/Programs	Expenses	Program Revenues		Net (Expenses)
		Charges for Services	Operating Grants and Contributions	Revenues and Changes in Net Position
				Governmental Activities
<b>GOVERNMENTAL ACTIVITIES</b>				
Instruction	\$ 7,685,548	\$ 16,624	\$ 1,023,825	\$ (6,645,099)
Instruction-related services				
Instructional supervision and administration	1,050	-	228	(822)
Instructional library, media, and technology	8,701	-	198	(8,503)
School site administration	1,121,025	-	21,406	(1,099,619)
Pupil services				
Home-to-school transportation	879,719	-	6,100	(873,619)
Food services	435,021	32,463	170,926	(231,632)
All other pupil services	469,111	-	120,964	(348,147)
General administration				
All other general administration	870,943	-	1,456	(869,487)
Plant services	1,171,359	118	620	(1,170,621)
Ancillary services	175,967	-	5,711	(170,256)
Community services	161,913	-	56,012	(105,901)
Interest on long-term debt	486,618	-	-	(486,618)
Other Outgo	111,376	-	18,245	(93,131)
Depreciation (unallocated)	1,016,353	-	-	(1,016,353)
<b>Total Governmental Activities</b>	<b>\$ 14,594,704</b>	<b>\$ 49,205</b>	<b>\$ 1,425,691</b>	<b>(13,119,808)</b>
<b>General revenues</b>				
Taxes and subventions				
				7,630,203
Property taxes, levied for general purposes				1,033,169
Property taxes, levied for debt service				918,251
Property taxes, levied for other specific purposes				3,607,731
Federal and state aid not restricted for specific purposes				12,978
Interest and investment earnings				9,915
Interagency revenues				77,831
Miscellaneous				
<b>Subtotal, General Revenue</b>				<b>13,290,078</b>
<b>CHANGE IN NET POSITION</b>				
				170,270
<b>Net Position - Beginning</b>				<b>(2,544,996)</b>
<b>Net Position - Ending</b>				<b>\$ (2,374,726)</b>

The accompanying notes are an integral part of these financial statements.

SHORELINE UNIFIED SCHOOL DISTRICT  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2016

	General Fund	Cafeteria Fund	Bond Interest & Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and investments	\$ 5,812,684	\$ 258,293	\$ 957,003	\$ 15,780	\$ 7,043,760
Accounts receivable	233,021	-	-	-	233,021
Due from other funds	215,300	-	-	-	215,300
Stores inventory	-	6,544	-	-	6,544
Prepaid expenditures	1,200	-	-	-	1,200
<b>Total Assets</b>	<b>\$ 6,262,205</b>	<b>\$ 264,837</b>	<b>\$ 957,003</b>	<b>\$ 15,780</b>	<b>\$ 7,499,825</b>
<b>LIABILITIES</b>					
Accrued liabilities	\$ 531,625	\$ 10,160	\$ -	\$ -	\$ 541,785
Due to other funds	-	215,000	-	-	215,000
Unearned revenue	123,580	-	-	-	123,580
<b>Total Liabilities</b>	<b>655,205</b>	<b>225,160</b>	<b>-</b>	<b>-</b>	<b>880,365</b>
<b>FUND BALANCES</b>					
Nonspendable	4,200	6,544	-	-	10,744
Restricted	416,120	33,133	957,003	15,780	1,422,036
Assigned	481,579	-	-	-	481,579
Unassigned	4,705,101	-	-	-	4,705,101
<b>Total Fund Balances</b>	<b>5,607,000</b>	<b>39,677</b>	<b>957,003</b>	<b>15,780</b>	<b>6,619,460</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 6,262,205</b>	<b>\$ 264,837</b>	<b>\$ 957,003</b>	<b>\$ 15,780</b>	<b>\$ 7,499,825</b>

The accompanying notes are an integral part of these financial statements.

**SHORELINE UNIFIED SCHOOL DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT  
OF NET POSITION  
JUNE 30, 2016**

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**Total Fund Balance - Governmental Funds** \$ 6,619,460

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

**Capital assets:**

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation:

Capital assets	\$ 37,466,319	
Accumulated depreciation	<u>(22,339,816)</u>	15,126,503

**Unmatured interest on long-term debt:**

In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmatrued interest owing at the end of the period was:

(202,178)

**Long-term liabilities:**

In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Total general obligation bonds	\$ 12,245,000	
Capital leases	16,470	
Settlement Payment	56,000	
Net OPEB obligation	1,080,414	
Net pension liability	<u>10,009,533</u>	(23,407,417)

**Deferred outflows and inflows of resources relating to pensions:**

In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources related to pensions	\$ 886,369	
Deferred inflows of resources related to pensions	<u>(1,397,463)</u>	(511,094)

**Total Net Position - Governmental Activities** \$ (2,374,726)

The accompanying notes are an integral part of these financial statements.

**SHORELINE UNIFIED SCHOOL DISTRICT  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2016**

	General Fund	Cafeteria Fund	Bond Interest & Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
LCFF sources	\$ 9,139,420	\$ -	\$ -	\$ -	\$ 9,139,420
Federal sources	2,000,162	151,188	-	-	2,151,350
Other state sources	865,305	12,869	3,536	-	881,710
Other local sources	1,563,423	40,069	1,031,925	15,780	2,651,197
<b>Total Revenues</b>	<b>13,568,310</b>	<b>204,126</b>	<b>1,035,461</b>	<b>15,780</b>	<b>14,823,677</b>
<b>EXPENDITURES</b>					
Current					
Instruction	8,056,054	-	-	-	8,056,054
Instruction-related services					
Instructional supervision and administration	1,050	-	-	-	1,050
Instructional library, media, and technology	8,701	-	-	-	8,701
School site administration	1,128,832	-	-	-	1,128,832
Pupil services					
Home-to-school transportation	887,417	-	-	-	887,417
Food services	716	436,929	-	-	437,645
All other pupil services	470,531	-	-	-	470,531
General administration					
All other general administration	717,345	-	-	-	717,345
Plant services	1,176,407	1,585	-	-	1,177,992
Facilities acquisition and maintenance	20,443	-	-	-	20,443
Ancillary services	176,367	-	-	-	176,367
Community services	161,913	-	-	-	161,913
Transfers to other agencies	87,376	-	-	-	87,376
Debt service					
Principal	40,470	-	590,000	-	630,470
Interest and other	631	-	497,328	-	497,959
<b>Total Expenditures</b>	<b>12,934,253</b>	<b>438,514</b>	<b>1,087,328</b>	<b>-</b>	<b>14,460,095</b>
<b>Excess (Deficiency) of Revenues</b>					
<b>Over Expenditures</b>	<b>634,057</b>	<b>(234,388)</b>	<b>(51,867)</b>	<b>15,780</b>	<b>363,582</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	215,000	-	-	215,000
Transfers out	(239,000)	-	-	-	(239,000)
<b>Net Financing Sources (Uses)</b>	<b>(239,000)</b>	<b>215,000</b>	<b>-</b>	<b>-</b>	<b>(24,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>					
	395,057	(19,388)	(51,867)	15,780	339,582
<b>Fund Balance - Beginning</b>	<b>5,211,943</b>	<b>59,065</b>	<b>1,008,870</b>	<b>-</b>	<b>6,279,878</b>
<b>Fund Balance - Ending</b>	<b>\$ 5,607,000</b>	<b>\$ 39,677</b>	<b>\$ 957,003</b>	<b>\$ 15,780</b>	<b>\$ 6,619,460</b>

The accompanying notes are an integral part of these financial statements.

**SHORELINE UNIFIED SCHOOL DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2016**

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Net Change in Fund Balances - Governmental Funds \$ 339,582

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay:

In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay:	\$ 20,444	
Depreciation expense:	<u>(1,016,353)</u>	(995,909)

Debt service:

In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:

964,671

Unmatured interest on long-term debt:

In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was:

11,341

Postemployment benefits other than pensions (OPEB):

In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was:

(158,060)

Pensions:

In governmental funds, pension costs are recognized when employer contributions are made, in the government-wide statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and employer contributions was:

8,645

Change in Net Position of Governmental Activities	<u>\$</u>	<u>170,270</u>
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The accompanying notes are an integral part of these financial statements.

SHORELINE UNIFIED SCHOOL DISTRICT  
 FIDUCIARY FUNDS  
 STATEMENT OF NET POSITION  
 JUNE 30, 2016

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	<u>Trust Funds</u>	<u>Agency Funds</u>
	<u>Private-Purpose</u>	<u>Student Body</u>
	<u>Trust Fund</u>	<u>Fund</u>
<b>ASSETS</b>		
Cash and investments	\$ 137,063	\$ 71,880
<b>Total Assets</b>	<u>137,063</u>	<u>71,880</u>
<b>LIABILITIES</b>		
Due to other funds	300	\$ -
Due to student groups	-	71,880
<b>Total Liabilities</b>	<u>300</u>	<u>\$ 71,880</u>
<b>NET POSITION</b>		
Unrestricted	136,763	
<b>Total Net Position</b>	<u>\$ 136,763</u>	

The accompanying notes are an integral part of these financial statements.

SHORELINE UNIFIED SCHOOL DISTRICT  
 FIDUCIARY FUNDS  
 STATEMENT OF CHANGES IN NET POSITION  
 FOR THE YEAR ENDED JUNE 30, 2016

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	<u>Trust Funds</u>
	<u>Private-Purpose</u>
	<u>Trust Fund</u>
<b>ADDITIONS</b>	
Investment earnings	\$ 170
Other	57,803
Interfund transfers in and other sources	24,000
<b>Total Additions</b>	<u>81,973</u>
<b>DEDUCTIONS</b>	
Other trust activities	<u>66,750</u>
<b>Total Deductions</b>	<u>66,750</u>
<b>CHANGE IN NET POSITION</b>	15,223
Net Position - Beginning	<u>121,540</u>
Net Position - Ending	<u>\$ 136,763</u>

The accompanying notes are an integral part of these financial statements.

SHORELINE UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Shoreline Unified School District (the "District") accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's *California School Accounting Manual*. The accounting policies of the District conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

The District operates under a locally elected Board form of government and provides educational services to grades K-12 as mandated by the state. A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments and agencies that are not legally separate from the District. For the District, this includes general operations, food service, and student-related activities.

B. Component Units

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete. The District has no such component units.

C. Basis of Presentation

**Government-Wide Statements.** The statement of net position and the statement of activities display information about the primary government (the District). These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenue, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenue for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reserved for the statement of activities. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting of operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the District.



SHORELINE UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2016

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

**Fund Financial Statements.** The fund financial statements provide information about the District's funds, including its fiduciary funds. Separate statements for each fund category – governmental and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

Governmental funds are used to account for activities that are governmental in nature. Governmental activities are typically tax-supported and include education of pupils, operation of food service and child development programs, construction and maintenance of school facilities, and repayment of long-term debt.

Fiduciary funds are used to account for assets held by the District in a trustee or agency capacity for others that cannot be used to support the District's own programs.

Major Governmental Funds

**General Fund:** The General Fund is the main operating fund of the District. It is used to account for all activities except those that are required to be accounted for in another fund. In keeping with the minimum number of funds principle, all of the District's activities are reported in the General Fund unless there is a compelling reason to account for an activity in another fund. A District may have only one General Fund.

**Cafeteria Special Revenue Fund:** This fund is used to account separately for federal, state, and local resources to operate the food service program (*Education Code Sections 38090–38093*). The Cafeteria Special Revenue Fund shall be used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code Sections 38091 and 38100*).

**Bond Interest and Redemption Fund:** This fund is used for the repayment of bonds issued for the District (*Education Code Sections 15125–15262*). The board of supervisors of the county issues the bonds. The proceeds from the sale of the bonds are deposited in the county treasury to the Building Fund of the District. Any premiums or accrued interest received from the sale of the bonds must be deposited in the Bond Interest and Redemption Fund of the District. The county auditor maintains control over the District's Bond Interest and Redemption Fund. The principal and interest on the bonds must be paid by the county treasurer from taxes levied by the county auditor-controller.

Non-Major Governmental Funds

**Capital Project Funds:** Capital project funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by trust funds).

**Capital Facilities Fund:** This fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development (*Education Code Sections 17620–17626*). The authority for these levies may be county/city ordinances (*Government Code Sections 65970–65981*) or private agreements between the District and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund (*Government Code Section 66006*).

SHORELINE UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2016

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

Fiduciary Funds

**Trust and Agency Funds:** Trust and agency funds are used to account for assets held in a trustee or agent capacity for others that cannot be used to support the District's own programs. The key distinction between trust and agency funds is that trust funds are subject to a trust agreement that affects the degree of management involvement and the length of time that the resources are held.

**Foundation Private-Purpose Trust Fund:** This fund is used to account separately for gifts or bequests per *Education Code Section 41031* that benefit individuals, private organizations, or other governments and under which neither principal nor income may be used for purposes that support the District's own programs.

**Student Body Fund:** The Student Body Fund is an agency fund and, therefore, consists only of accounts such as cash and balancing liability accounts, such as due to student groups. The student body itself maintains its own general fund, which accounts for the transactions of that entity in raising and expending money to promote the general welfare, morale, and educational experiences of the student body (*Education Code Sections 48930–48938*).

D. Basis of Accounting – Measurement Focus

**Government-Wide and Fiduciary Financial Statements**

The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide and fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Net Position equals assets and deferred outflows of resources minus liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. The net position should be reported as restricted when constraints placed on its use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities results from special revenue funds and the restrictions on their use.

**Governmental Funds**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Governmental funds use the modified accrual basis of accounting.

SHORELINE UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2016

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Basis of Accounting – Measurement Focus (continued)

**Revenues – Exchange and Non-Exchange Transactions**

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Generally, "available" means collectible within the current period or within 60 days after year-end. However, to achieve comparability of reporting among California school districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined available for school districts as collectible within one year.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from the grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

**Unearned Revenue**

Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

Certain grants received that have not met eligibility requirements are recorded as unearned revenue. On the governmental fund financial statements, receivables that will not be collected within the available period are also recorded as unearned revenue.

**Expenses/Expenditures**

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

SHORELINE UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2016

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position**

**Cash and Cash Equivalents**

The District’s cash and cash equivalents consist of cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

**Investments**

Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in county and State investment pools are determined by the program sponsor.

**Inventories**

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time the individual inventory items are requisitioned. Inventories are valued at historical cost and consist of expendable supplies held for consumption.

**Capital Assets**

The accounting and reporting treatment applied to the capital assets associated with a fund is determined by its measurement focus. Capital assets are reported in the governmental activities column of the government-wide statement of net position, but are not reported in the fund financial statements.

Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their acquisition value as of the date received. The District maintains a capitalization threshold of \$5,000. The District does not own any infrastructure as defined in GASB Statement No. 34. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset’s life are not capitalized. All reported capital assets, except for land and construction in progress, are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Life</u>
Buildings and Improvements	25-50 years
Furniture and Equipment	15-20 years
Vehicles	8 years

**Interfund Balances**

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "Due from other funds/Due to other funds." These amounts are eliminated in the governmental activities columns of the statement of net position.

SHORELINE UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2016

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)

**Compensated Absences**

Accumulated unpaid employee vacation benefits are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide financial statements. For governmental funds, the current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resource. These amounts are recorded in the fund from which the employees who have accumulated leave are paid.

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken because such benefits do not vest, nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

**Accrued Liabilities and Long-Term Obligations**

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds.

**Premiums and Discounts**

In the government-wide financial statements, long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight line method.

**Deferred Outflows/Deferred Inflows of Resources**

In addition to assets, the District will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the District will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

**Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the defined benefit pension plans (the Plans) of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

SHORELINE UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2016

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)

**Fund Balance**

Fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

*Nonspendable* - The nonspendable fund balance classification reflects amounts that are not in spendable form. Examples include inventory, prepaid items, the long-term portion of loans receivable, and nonfinancial assets held for resale. This classification also reflects amounts that are in spendable form but that are legally or contractually required to remain intact, such as the principal of a permanent endowment.

*Restricted* - The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation.

*Committed* - The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Governing Board. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. In contrast to restricted fund balance, committed fund balance may be redirected by the government to other purposes as long as the original constraints are removed or modified in the same manner in which they were imposed, that is, by the same formal action of the Governing Board.

*Assigned* - The assigned fund balance classification reflects amounts that the government *intends* to be used for specific purposes. Assignments may be established either by the Governing Board or by a designee of the governing body, and are subject to neither the restricted nor committed levels of constraint. In contrast to the constraints giving rise to committed fund balance, constraints giving rise to assigned fund balance are not required to be imposed, modified, or removed by formal action of the Governing Board. The action does not require the same level of formality and may be delegated to another body or official. Additionally, the assignment need not be made before the end of the reporting period, but rather may be made any time prior to the issuance of the financial statements.

*Unassigned* - In the General Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes. However, deficits in any fund, including the General Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

SHORELINE UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2016

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

**F. Interfund Activity**

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements. Interfund transfers are eliminated in the governmental activities columns of the statement of activities.

**G. Estimates**

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**H. Budgetary Data**

The budgetary process is prescribed by provisions of the California Education Code and requires the governing board to hold a public hearing and adopt an operating budget no later than July 1 of each year. The District governing board satisfied these requirements. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for. For purposes of the budget, on-behalf payments have not been included as revenue and expenditures as required under generally accepted accounting principles.

**I. Property Tax**

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County Auditor-Controller bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

SHORELINE UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2016

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. New Accounting Pronouncements

**GASB Statement No. 72** – In February 2015, GASB issued Statement No. 72, *Fair Value Measurement and Application*. This standard addresses accounting and financial reporting issues related to fair value measurements. The Statement is effective for periods beginning after June 15, 2015. The District has implemented GASB Statement No. 72 for the year ended June 30, 2016.

**GASB Statement No. 73** – In June 2015, GASB issued Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*. This standard establishes requirements for defined benefit pensions that are not within the scope of GASB Statement 68 and amends certain provisions of GASB Statements 67 and 68. A portion of this Statement is effective for periods beginning after June 15, 2015. The District has implemented GASB Statement No. 73 for the year ended June 30, 2016.

**GASB Statement No. 75** – In June 2015, GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This standard's primary objective is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions. The Statement is effective for periods beginning after June 15, 2017. The District has not yet determined the impact on the financial statements.

**GASB Statement No. 80** – In January 2016, GASB issued Statement No. 80, *Blending Requirements for Certain Component Units – an Amendment of GASB Statement No. 14*. This standard's primary objective is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. The Statement is effective for periods beginning after June 15, 2016. The District has not yet determined the impact on the financial statements.



SHORELINE UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2016

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NOTE 2 – CASH AND INVESTMENTS

A. Summary of Cash and Investments

	Governmental Funds	Fiduciary Funds
Investment in county treasury	\$ 7,040,760	\$ 137,063
Cash on hand and in banks	-	71,880
Cash in revolving fund	3,000	-
<b>Total cash and investments</b>	<b>\$ 7,043,760</b>	<b>\$ 208,943</b>

B. Policies and Practices

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the state; U.S. Treasury instruments; registered state warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; collateralized mortgage obligations; and the County Investment Pool.

**Investment in County Treasury** – The District maintains substantially all of its cash in the County Treasury in accordance with *Education Code Section 41001*. The County Treasurer’s pooled investments are managed by the County Treasurer who reports on a monthly basis to the board of supervisors. In addition, the function of the County Treasury Oversight Committee is to review and monitor the County’s investment policy. The committee membership includes the Treasurer and Tax Collector, the Auditor-Controller, Chief Administrative Officer, Superintendent of Schools Representative, and a public member. The fair value of the District’s investment in the pool is based upon the District’s pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

SHORELINE UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2016

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NOTE 2 – CASH AND INVESTMENTS (continued)

C. General Authorizations

Except for investments by trustees of debt proceeds, the authority to invest District funds deposited with the county treasury is delegated to the County Treasurer and Tax Collector. Additional information about the investment policy of the County Treasurer and Tax Collector may be obtained from its website. The table below identifies the investment types permitted by California Government Code.

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U. S. Treasury Obligations	5 years	None	None
U. S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

D. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The District maintains a pooled investment with the County Treasury with a fair value of approximately \$7,187,631 and an amortized book value of \$7,177,823. The average weighted maturity for this pool is 204 days.

E. Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investments in the County Treasury are not required to be rated. As of June 30, 2016, the pooled investments in the County Treasury were rated AAA/V1 rated.

SHORELINE UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2016

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NOTE 2 – CASH AND INVESTMENTS (continued)

F. Custodial Credit Risk – Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2016, the District's bank balance was not exposed to custodial credit risk.

G. Fair Value

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, either directly or indirectly.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the Marin County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

The District's fair value measurements at June 30, 2016 were as follows:

	<u>Uncategorized</u>
Investment in county treasury	\$ 7,187,631
<b>Total fair market value of investments</b>	<b>\$ 7,187,631</b>

SHORELINE UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2016

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2016 consisted of the following:

	<u>General Fund</u>
Federal Government	
Categorical aid	\$ 148,731
State Government	
Categorical aid	21,149
Lottery	63,141
Total	<u>\$ 233,021</u>

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2016 was as follows:

	Balance July 01, 2015	Additions	Deletions	Balance June 30, 2016
<b>Governmental Activities</b>				
Capital assets not being depreciated				
Land	\$ 829,201	\$ -	\$ -	\$ 829,201
Construction in progress	-	-	-	-
Total Capital Assets not Being Depreciated	<u>829,201</u>	<u>-</u>	<u>-</u>	<u>829,201</u>
Capital assets being depreciated				
Land improvements	3,372,932	-	-	3,372,932
Buildings & improvements	31,120,103	20,444	-	31,140,547
Furniture & equipment	2,123,639	-	-	2,123,639
Total Capital Assets Being Depreciated	<u>36,616,674</u>	<u>20,444</u>	<u>-</u>	<u>36,637,118</u>
Less Accumulated Depreciation				
Land improvements	3,216,577	18,999	-	3,235,576
Buildings & improvements	16,579,911	889,261	-	17,469,172
Furniture & equipment	1,526,975	108,093	-	1,635,068
Total Accumulated Depreciation	<u>21,323,463</u>	<u>1,016,353</u>	<u>-</u>	<u>22,339,816</u>
<b>Governmental Activities</b>				
Capital Assets, net	<u>\$ 16,122,412</u>	<u>\$ (995,909)</u>	<u>\$ -</u>	<u>\$ 15,126,503</u>

SHORELINE UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2016

NOTE 5 – INTERFUND TRANSACTIONS

A. Interfund Receivables/Payables (Due From/Due To)

Individual interfund receivable and payable balances at June 30, 2016 were as follows:

	Due To Other Funds	Due From Other Funds	
		General Fund	Total
Cafeteria Fund		\$ 215,000	\$ 215,000
Foundation Private-Purpose Trust Fund		300	300
<b>Total Due From Other Funds</b>		<b>\$ 215,300</b>	<b>\$ 215,300</b>
Cafeteria Fund due to the General Fund to cover cash flow needs.			\$ 215,000
Foundation Private-Purpose Trust Fund due to the General Fund for indirect costs.			300
<b>Total</b>			<b>\$ 215,300</b>

B. Operating Transfers

Interfund transfers for the year ended June 30, 2016 consisted of the following:

	Interfund Transfers Out	Interfund Transfers In		
		Cafeteria Fund	Foundation	Total
			Private-Purpose Trust Fund	
General Fund	\$ 215,000	\$ 24,000	\$ 239,000	
<b>Total Interfund Transfers</b>	<b>\$ 215,000</b>	<b>\$ 24,000</b>	<b>\$ 239,000</b>	
Transfer from the General Fund to the Cafeteria Fund for cash flow support.			\$ 215,000	
Transfer from the General Fund to the Foundation Private-Purpose Trust Fund to cover legal settlement costs.			24,000	
<b>Total</b>			<b>\$ 239,000</b>	

NOTE 6 – ACCRUED LIABILITIES

Accrued liabilities at June 30, 2016 consisted of the following:

	General Fund	Cafeteria Fund	District-Wide	Total Governmental Activities
Payroll	\$ 15,791	\$ -	\$ -	\$ 15,791
Vendors payable	515,834	10,160	-	525,994
Unmatured interest	-	-	202,178	202,178
<b>Total</b>	<b>\$ 531,625</b>	<b>\$ 10,160</b>	<b>\$ 202,178</b>	<b>\$ 743,963</b>

SHORELINE UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2016

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NOTE 7 – UNEARNED REVENUE

Unearned revenue at June 30, 2016, consisted of the following:

	<u>General Fund</u>
Federal sources	\$ 72,639
State categorical sources	50,941
<b>Total</b>	<b>\$ 123,580</b>

NOTE 8 – LONG-TERM DEBT

A schedule of changes in long-term debt for the year ended June 30, 2016 consisted of the following:

	<u>Balance</u>				<u>Balance</u>	<u>Balance Due</u>
	July 01, 2015	Additions	Deductions		June 30, 2016	In One Year
<b>Governmental Activities</b>						
General obligation bonds	\$ 12,835,000	\$ -	\$ 590,000	\$	12,245,000	\$615,000
Capital leases	32,940	-	16,470	-	16,470	16,470
Early retirement incentive	334,201	-	334,201	-	-	-
Settlement Payment	80,000	-	24,000	-	56,000	24,000
Net OPEB obligation	922,354	158,060	-	-	1,080,414	-
Net pension liability	8,812,081	1,197,452	-	-	10,009,533	-
<b>Total</b>	<b>\$ 23,016,576</b>	<b>\$ 1,355,512</b>	<b>\$ 964,671</b>	<b>\$</b>	<b>23,407,417</b>	<b>\$ 655,470</b>

- Payments for general obligation bonds and settlement payments are made in the Bond Interest and Redemption Fund.
- Payments for capital lease obligations are made in the General Fund.
- Payments for PARS retirement program are made in the General Fund.

A. General Obligation Bonds

In September 2011 refunding bonds in the amount of \$5,270,000 were issued to defease the 2001 and 2002 series bond issues. The bonds bear interest rates of 2.5% to 3.64% with maturity dates of August 1, 2012 through August 1, 2026.

The District has defeased various general obligation bond issues by creating separate irrevocable trust funds. New debt has been issued and the proceeds have been used to purchase U.S. Government Securities that were placed in the trust funds. The investments and fixed earnings from the investments are sufficient to fully service the defeased debt until the debt is called or matures. For financial reporting purposes, the advance refunding met the requirements of an in-substance debt defeasance and therefore the deferred debt was removed as a liability from the District's government-wide financial statements.

SHORELINE UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2016

NOTE 8 – LONG-TERM DEBT (continued)

A. General Obligation Bonds (continued)

The outstanding general obligation bonded debt of the Shoreline Unified School District as of June 30, 2016 is:

Series	Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds			Bonds Outstanding June 30, 2016
					Outstanding July 01, 2015	Additions	Deductions	
Series 2010	4/13/2010	8/1/2025	3.0% - 5.0%	\$9,290,000	\$ 8,400,000	\$ -	\$ 265,000	\$ 8,135,000
Series 2011	9/7/2011	8/1/2026	2.5% - 3.6%	\$5,270,000	4,435,000	-	325,000	4,110,000
					\$ 12,835,000	\$ -	\$ 590,000	\$ 12,245,000

The annual requirements to amortize these bonds and the remaining outstanding balance are as follows:

Year Ended June 30,	Principal	Interest	Total
2017	\$615,000	\$485,228	\$ 1,100,228
2018	635,000	468,478	1,103,478
2019	650,000	448,328	1,098,328
2020	665,000	426,828	1,091,828
2021	690,000	403,878	1,093,878
2022 - 2026	3,850,000	1,656,431	5,506,431
2027 - 2031	2,415,000	966,538	3,381,538
2032 - 2036	2,725,000	401,800	3,126,800
Total	\$12,245,000	\$5,257,509	\$ 17,502,509

B. Capital Leases

The District entered into various capital leases with options to purchase, for two buses, with principal maturing through 2017. The District will receive no sublease rental revenues nor pay any contingent rentals for this equipment. Future minimum lease payments are as follows:

Year Ended June 30,	Lease Payment
2017	\$ 17,101
Total minimum lease payments	17,101
Less amount representing interest	(631)
Present value of minimum lease payments	\$ 16,470

SHORELINE UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2016

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NOTE 8 – LONG-TERM DEBT (continued)

C. Settlement Payments

In addition to the commitments and contingencies described in Note 12, the District settled a lawsuit with a family of a District student for \$440 thousand. The settlement will be paid over ten (10) years beginning in fiscal year 2010-2011 and maturing in the fiscal year 2019-2020. The amount payable is non-interest bearing and the amortization of the remaining liability is as follows:

<u>Year Ended June 30,</u>	<u>Settlement Payment</u>
2017	\$ 24,000
2018	10,667
2019	10,667
2020	10,666
Total	<u>\$ 56,000</u>

D. Early Retirement Incentive

As of June 30, 2016 the District has paid off the remaining balance for the early retirement incentive.

E. Net Pension Liability

The District's beginning net pension liability was \$8,812,081 and increased by \$1,197,452 during the year ended June 30, 2016. The ending net pension liability at June 30, 2016 was \$10,009,533. See Note 11 for additional information regarding the net pension liability.



SHORELINE UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2016

NOTE 9 – FUND BALANCES

Fund balances were composed of the following elements at June 30, 2016:

	General Fund	Cafeteria Fund	Bond Interest & Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>Non-spendable</b>					
Revolving cash	\$ 3,000	\$ -	\$ -	\$ -	\$ 3,000
Stores inventory	-	6,544	-	-	6,544
Prepaid expenditures	1,200	-	-	-	1,200
Total non-spendable	4,200	6,544	-	-	10,744
<b>Restricted</b>					
Educational programs	416,120	-	-	-	416,120
Capital projects	-	-	-	15,780	15,780
Debt service	-	-	957,003	-	957,003
Food service	-	33,133	-	-	33,133
Total restricted	416,120	33,133	957,003	15,780	1,422,036
<b>Assigned</b>					
Other assignments	15,672	-	-	-	15,672
Deferred Maintenance Fund	353,851	-	-	-	353,851
Special Reserve for Post-Employment Benefits Fund	112,056	-	-	-	112,056
Total assigned	481,579	-	-	-	481,579
<b>Unassigned</b>					
Reserve for economic uncertainties	522,413	-	-	-	522,413
Remaining unassigned	4,182,688	-	-	-	4,182,688
Total unassigned	4,705,101	-	-	-	4,705,101
<b>Total</b>	<b>\$ 5,607,000</b>	<b>\$ 39,677</b>	<b>\$ 957,003</b>	<b>\$ 15,780</b>	<b>\$ 6,619,460</b>

The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The District's Minimum Fund Balance Policy requires a Reserve for Economic Uncertainties, consisting of unassigned amounts, equal to no less than 4 percent of General Fund expenditures and other financing uses.

SHORELINE UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2016

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NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

A. Plan Description and Contribution Information

The District provides medical, dental and vision benefits to retirees and their covered eligible dependents. The District pays a portion of the medical costs for eligible retirees only. Retirees must pay the entire cost for dental, vision, and dependent medical benefits. All active employees who retire directly from the District and meet the eligibility criteria may participate.

Membership of the plan consisted of the following:

Retirees and beneficiaries receiving benefits	8
Active plan members	105
Total*	<u>113</u>
 Number of participating employers	 1

\*As of July 1, 2013 actuarial study

B. Funding Policy

The District’s contribution is currently based on a project pay-as-you-go funding method, that is, benefits are payable when due.

As of June 30, 2016, the District has not established a plan or equivalent that contains an irrevocable transfer of assets dedicated to providing benefits to retirees in accordance with the terms of the plan and that are legally protected from creditors.

SHORELINE UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2016

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NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

C. Annual OPEB Cost and Net OPEB Obligation

The District’s annual OPEB cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial accrued liabilities (UAAL) (or funding excess) over a period not to exceed thirty years. The following table shows the components of the District’s annual OPEB cost for the year, the amount actually contributed to the Plan, and changes in the District’s net OPEB obligation to the Plan:

Annual required contribution	\$	286,133
Interest on net OPEB obligation		36,894
Adjustment to annual required contribution		<u>(53,340)</u>
Annual OPEB cost (expense)		269,687
Contributions made		<u>(111,627)</u>
Increase (decrease) in net OPEB obligation		158,060
Net OPEB obligation, beginning of the year		<u>922,354</u>
Net OPEB obligation, end of the year	\$	<u>1,080,414</u>

The annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation for the year ended June 30, 2016 and the preceding two years were as follows:

Year Ended June 30,	Annual OPEB Cost	Percentage Contributed	Net OPEB Obligation
2016	\$ 269,687	41%	\$ 1,080,414
2015	\$ 272,592	40%	\$ 922,354
2014	\$ 276,328	24%	\$ 759,443

SHORELINE UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2016

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NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

D. Funded Status and Funding Progress

The funded status of the plan as of the most recent actuarial evaluation consists of the following:

Actuarial Valuation Date	Actuarial Valuation of Assets	Actuarial Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
July 1, 2013	\$ -	\$ 2,013,470	\$ 2,013,470	0%	\$ 6,425,497	31%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, investment returns, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the Plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

The schedule of funding progress, presented as required supplementary information following the notes to financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

E. Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

Additional information as of the latest actuarial valuation follows:

Valuation Date	7/1/2013
Actuarial Cost Method	Project Unit Credit Cost Method
Amortization Method	Level Dollar
Remaining Amortization Period	30
Asset Valuation	\$ -
Actuarial Assumptions:	
Investment rate of return	4.0%
Discount rate	4.0%
Health care trend rate	8.0%

SHORELINE UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2016

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NOTE 11 – PENSION PLANS

Qualified employees are covered under multiple-employer contributory retirement plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS), and classified employees are members of the California Public Employees' Retirement System (CalPERS). The District reported its proportionate share of the net pension liabilities, pension expense, deferred outflow of resources, and deferred inflow of resources for each of the above plans as follows:

	Net pension liability	Deferred outflows related to pensions	Deferred inflows related to pensions	Pension expense
STRS Pension	\$ 7,163,000	\$ 488,375	\$ 941,049	\$ 515,131
PERS Pension	2,846,533	397,994	456,414	199,910
<b>Total</b>	<b>\$ 10,009,533</b>	<b>\$ 886,369</b>	<b>\$ 1,397,463</b>	<b>\$ 715,041</b>

California State Teachers' Retirement System (CalSTRS)

**Plan Description**

The District contributes to the California State Teachers' Retirement System (CalSTRS); a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 7919 Folsom Blvd., Sacramento, CA 95826.

**Benefits provided**

The CalSTRS defined benefit plan has two benefit formulas:

CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS

CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS

*CalSTRS 2% at 60*

CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor, known as the career factor. The maximum benefit with the career factor is 2.4 percent of final compensation.

SHORELINE UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2016

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NOTE 11 – PENSION PLANS (continued)

California State Teachers’ Retirement System (CalSTRS) (continued)

Benefits provided (continued)

*CalSTRS 2% at 62*

CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4 percent at age 65 or older.

**Contributions**

Active plan CalSTRS 2% at 60 and 2% at 62 members are required to contribute 9.20% and 8.56% of their salary for fiscal year 2016, respectively, and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by CalSTRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2016 was 10.73% of annual payroll. The contribution requirements of the plan members are established by state statute. Contributions to the plan from the District were \$488,375 for the year ended June 30, 2016.

**On-Behalf Payments**

The District was the recipient of on-behalf payments made by the State of California to CalSTRS for K-12 education. These payments consist of state general fund contributions of approximately \$352,081 to CalSTRS (7.126% of 2013-14 creditable compensation subject to CalSTRS).

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2016, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$ 7,163,000
State's proportionate share of the net pension liability associated with the District	<u>3,788,427</u>
Total	<u>\$ 10,951,427</u>

The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2014, and rolling forward the total pension liability to June 30, 2015. The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2015, the District’s proportion was 0.011 percent, which did not change from its proportion measured as of June 30, 2014.

SHORELINE UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2016

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NOTE 11 – PENSION PLANS (continued)

California State Teachers’ Retirement System (CalSTRS) (continued)

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)**

For the year ended June 30, 2016, the District recognized pension expense of \$515,131. In addition, the District recognized pension expense and revenue of \$293,378 for support provided by the State. At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual earnings on plan investments	\$ -	\$ 583,901
Differences between expected and actual experience	-	119,695
Changes in proportion and differences between District contributions and proportionate share of contributions	-	237,453
District contributions subsequent to the measurement date	488,375	-
	<u>\$ 488,375</u>	<u>\$ 941,049</u>

The \$488,375 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Inflows of Resources</u>
2017	\$ 205,500
2018	205,500
2019	205,500
2020	205,500
2021	59,525
2022	59,524
	<u>\$ 941,049</u>

SHORELINE UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2016

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NOTE 11 – PENSION PLANS (continued)

California State Teachers’ Retirement System (CalSTRS) (continued)

**Actuarial assumptions**

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2014, and rolling forward the total pension liability to June 30, 2015 using the following actuarial assumptions, applied to all periods included in the measurement:

Consumer Price Inflation	3.00%
Investment Yield*	7.60%
Wage Inflation	3.75%

\* Net of investment expenses, but gross of administrative expenses.

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on RP2000 series tables adjusted to fit CalSTRS experience.

The actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2006–June 30, 2010.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance - PCA) as an input to the process. Based on the model from CalSTRS consulting actuary’s (Milliman) investment practice, a best estimate range was determined by assuming the portfolio is re-balanced annually and that annual returns are lognormally distributed and independent from year to year to develop expected percentiles for the long-term distribution of annualized returns. The assumed asset allocation by PCA is based on board policy for target asset allocation in effect on February 2, 2012, the date the current experience study was approved by the board. Best estimates of 10-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term* Expected Real Rate of Return</u>
Global Equity	47%	4.50%
Private Equity	12%	6.20%
Real Estate	15%	4.35%
Inflation Sensitive	5%	3.20%
Fixed Income	20%	0.20%
Cash/Liquidity	1%	0.00%
	<u>100%</u>	

\* 10-year geometric average



SHORELINE UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2016

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NOTE 11 – PENSION PLANS (continued)

California State Teachers’ Retirement System (CalSTRS) (continued)

**Discount rate**

The discount rate used to measure the total pension liability was 7.60 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increases per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.60 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the Plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the District’s proportionate share of the net pension liability to changes in the discount rate**

The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.60 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.60 percent) or 1-percentage-point higher (8.60 percent) than the current rate:

	1% Decrease (6.60%)	Current Discount Rate (7.60%)	1% Increase (8.60%)
District's proportionate share of the net pension liability	\$ 10,815,573	\$ 7,163,000	\$ 4,127,418

**Pension plan fiduciary net position**

Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalSTRS financial report.

SHORELINE UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2016

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NOTE 11 – PENSION PLANS (continued)

California Public Employees' Retirement System (CalPERS)

**Plan Description**

The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS); a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Laws. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95811.

**Benefits provided**

The benefits for the defined benefit plan are based on members' years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years of credited service.

**Contributions**

Active plan members who entered into the plan prior to January 1, 2013, are required to contribute 7.0% of their salary. The California Public Employees' Pension Reform Act (PEPRA) specifies that new members entering into the plan on or after January 1, 2013, shall pay the higher of fifty percent of normal costs or 6.0% of their salary. Additionally, for new members entering the plan on or after January 1, 2013, the employer is prohibited from paying any of the employee contribution to CalPERS unless the employer payment of the member's contribution is specified in an employment agreement or collective bargaining agreement that expires after January 1, 2013.

The District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2016 was 11.847% of annual payroll. Contributions to the plan from the District were \$235,311 for the year ended June 30, 2016.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2016, the District reported a liability of \$2,846,533 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2014, and rolling forward the total pension liability to June 30, 2015. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2015, the District's proportion was 0.019 percent, which was an increase of 0.001 percent from its proportion measured as of June 30, 2014.

SHORELINE UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2016

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NOTE 11 – PENSION PLANS (continued)

California Public Employees’ Retirement System (CalPERS) (continued)

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)**

For the year ended June 30, 2016, the District recognized pension expense of \$199,910. At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual earnings on plan investments	\$ -	\$ 97,468
Differences between expected and actual experience	162,683	-
Changes in assumptions	-	174,899
Changes in proportion and differences between District contributions and proportionate share of contributions	-	184,047
District contributions subsequent to the measurement date	235,311	-
	<u>\$ 397,994</u>	<u>\$ 456,414</u>

The \$235,311 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2017	\$ 56,098	\$ 148,142
2018	56,098	148,142
2019	50,487	135,764
2020	-	24,366
	<u>\$ 162,683</u>	<u>\$ 456,414</u>

SHORELINE UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2016

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NOTE 11 – PENSION PLANS (continued)

California Public Employees’ Retirement System (CalPERS) (continued)

**Actuarial assumptions**

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2014, and rolling forward the total pension liability to June 30, 2015 using the following actuarial assumptions, applied to all periods included in the measurement:

Consumer Price Inflation	2.75%
Investment Yield*	7.65%
Wage Inflation	Varies by Entry Age and Service

\* Net of investment expenses, but gross of administrative expenses.

CalPERS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are derived using CalPERS’ membership data for all funds. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.

The actuarial assumptions used in the June 30, 2014, valuation were based on the results of an actuarial experience study for the period from 1997 to 2011.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, both short-term and long-term market return expectations as well as the expected pension fund cash flows were taken into account. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds’ asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

SHORELINE UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2016

NOTE 11 – PENSION PLANS (continued)

California Public Employees' Retirement System (CalPERS) (continued)

Actuarial assumptions (continued)

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Asset Class	Assumed Asset Allocation	Real Return Years 1-10*	Real Return Years 11+**
Global Equity	51%	5.25%	5.71%
Global Fixed Income	19%	0.99%	2.43%
Inflation Sensitive	6%	0.45%	3.36%
Private Equity	10%	6.83%	6.95%
Real Estate	10%	4.50%	5.13%
Infrastructure and Forestland	2%	4.50%	5.09%
Liquidity	2%	-0.55%	-1.05%
	100%		

\* An expected inflation of 2.5% used for this period

\*\* An expected inflation of 3.0% used for this period

**Discount rate**

The discount rate used to measure the total pension liability was 7.65 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Schools Pool. The results of the crossover testing for the Schools Pool are presented in a detailed report that can be obtained at CalPERS' website.

**Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate**

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.65 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.65 percent) or 1-percentage-point higher (8.65 percent) than the current rate:

	1% Decrease (6.65%)	Current Discount Rate (7.65%)	1% Increase (8.65%)
District's proportionate share of the net pension liability	\$ 4,632,970	\$ 2,846,533	\$ 1,360,992

**Pension plan fiduciary net position**

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report.

SHORELINE UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2016

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NOTE 12 – COMMITMENTS AND CONTINGENCIES

A. Grants

The District received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2016.

B. Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2016.

C. Construction Commitments

As of June 30, 2016, the District had no commitments with respect to unfinished capital projects.

NOTE 13 – PARTICIPATION IN JOINT POWERS AUTHORITIES

The District participates in one joint venture under joint powers authorities (JPAs), the Redwood Empire School Insurance Group (RESIG). The relationships between the District and the JPAs are such that the JPAs are not component units of the District for financial reporting purposes.

The JPAs have budgeting and financial reporting requirements independent of member units, and their financial statements are not presented in these financial statements. However, fund transactions between the JPAs and the District are included in these statements. The audited financial statements are generally available from the respective entities.

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**REQUIRED SUPPLEMENTARY  
INFORMATION**

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SHORELINE UNIFIED SCHOOL DISTRICT  
GENERAL FUND – BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual* (Budgetary Basis)	Variances - Final to Actual
	Original	Final		
<b>REVENUES</b>				
LCFF sources	\$ 8,798,983	\$ 8,963,825	\$ 9,099,420	\$ 135,595
Federal sources	1,964,754	1,967,652	2,000,162	32,510
Other state sources	434,347	742,017	865,305	123,288
Other local sources	1,430,824	1,515,893	1,562,370	46,477
<b>Total Revenues</b>	<b>12,628,908</b>	<b>13,189,387</b>	<b>13,527,257</b>	<b>337,870</b>
<b>EXPENDITURES</b>				
Certificated salaries	4,593,245	4,628,091	4,658,548	(30,457)
Classified salaries	2,079,453	2,066,251	2,104,068	(37,817)
Employee benefits	3,316,798	3,500,284	3,631,089	(130,805)
Books and supplies	675,432	734,016	661,095	72,921
Services and other operating expenditures	1,572,841	1,821,258	1,679,149	142,109
Other outgo				
Excluding transfers of indirect costs	100,488	92,227	87,376	4,851
<b>Total Expenditures</b>	<b>12,338,257</b>	<b>12,842,127</b>	<b>12,821,325</b>	<b>20,802</b>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over Expenditures</b>	<b>290,651</b>	<b>347,260</b>	<b>705,932</b>	<b>358,672</b>
<b>Other Financing Sources (Uses)</b>				
Transfers out	(245,000)	(345,488)	(239,000)	106,488
<b>Net Financing Sources (Uses)</b>	<b>(245,000)</b>	<b>(345,488)</b>	<b>(239,000)</b>	<b>106,488</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>45,651</b>	<b>1,772</b>	<b>466,932</b>	<b>465,160</b>
Fund Balance - Beginning	4,832,091	4,674,161	4,674,161	-
Fund Balance - Ending	\$ 4,877,742	\$ 4,675,933	\$ 5,141,093	\$ 465,160

\* The actual amounts reported on this schedule do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance for the following reason:

- Actual amounts reported in this schedule are for the General Fund only, and do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances because the amounts on that schedule include the financial activity of the Deferred Maintenance Fund and the Special Reserve Fund for Postemployment Benefits in accordance with the fund type definitions promulgated by GASB Statement No. 54.



SHORELINE UNIFIED SCHOOL DISTRICT  
CAFETERIA FUND – BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual (Budgetary Basis)	Variances - Final to Actual
	Original	Final		
<b>REVENUES</b>				
Federal sources	\$ 165,000	\$ 165,000	\$ 151,188	\$ (13,812)
Other state sources	14,000	14,000	12,869	(1,131)
Other local sources	32,000	32,000	40,069	8,069
<b>Total Revenues</b>	<b>211,000</b>	<b>211,000</b>	<b>204,126</b>	<b>(6,874)</b>
<b>EXPENDITURES</b>				
Classified salaries	163,100	163,100	162,603	497
Employee benefits	89,846	89,846	98,307	(8,461)
Books and supplies	162,554	162,554	166,306	(3,752)
Services and other operating expenditures	10,500	10,500	11,298	(798)
<b>Total Expenditures</b>	<b>426,000</b>	<b>426,000</b>	<b>438,514</b>	<b>(12,514)</b>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over Expenditures</b>	<b>(215,000)</b>	<b>(215,000)</b>	<b>(234,388)</b>	<b>(19,388)</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in	215,000	215,000	215,000	-
<b>Net Financing Sources (Uses)</b>	<b>215,000</b>	<b>215,000</b>	<b>215,000</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>				
<b>Fund Balance - Beginning</b>	<b>59,065</b>	<b>59,065</b>	<b>59,065</b>	<b>-</b>
<b>Fund Balance - Ending</b>	<b>\$ 59,065</b>	<b>\$ 59,065</b>	<b>\$ 39,677</b>	<b>\$ (19,388)</b>

See accompanying note to required supplementary information.

SHORELINE UNIFIED SCHOOL DISTRICT  
 SCHEDULE OF FUNDING PROGRESS  
 FOR THE YEAR ENDED JUNE 30, 2016

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Actuarial Valuation Date	Actuarial Valuation of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
July 1, 2013	\$ -	\$ 2,013,470	\$ 2,013,470	0%	\$ 6,425,497	31%

See accompanying note to required supplementary information.

SHORELINE UNIFIED SCHOOL DISTRICT  
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY -  
CALSTRS  
FOR THE YEAR ENDED JUNE 30, 2016

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	<u>June 30, 2016</u>	<u>June 30, 2015</u>
District's proportion of the net pension liability	0.011%	0.011%
District's proportionate share of the net pension liability	\$ 7,163,000	\$ 6,440,131
States's proportionate share of the net pension liability associated with the District	3,788,427	3,794,803
Total	<u>\$ 10,951,427</u>	<u>\$ 10,234,934</u>
District's covered-employee payroll	\$ 4,714,033	\$ 4,876,812
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	152.0%	132.1%
Plan fiduciary net position as a percentage of the total pension liability.	76.5%	76.5%

See accompanying note to required supplementary information.

SHORELINE UNIFIED SCHOOL DISTRICT  
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY -  
 CALPERS  
 FOR THE YEAR ENDED JUNE 30, 2016

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	<u>June 30, 2016</u>	<u>June 30, 2015</u>
District's proportion of the net pension liability	0.019%	0.018%
District's proportionate share of the net pension liability	\$ 2,846,533	\$ 2,371,950
District's covered-employee payroll	\$ 1,987,013	\$ 2,260,080
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	143.3%	104.9%
Plan fiduciary net position as a percentage of the total pension liability.	83.4%	83.4%

See accompanying note to required supplementary information.

SHORELINE UNIFIED SCHOOL DISTRICT  
SCHEDULE OF DISTRICT CONTRIBUTIONS - CALSTRS  
FOR THE YEAR ENDED JUNE 30, 2016

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	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractually required contribution	\$ 488,375	\$ 433,896
Contributions in relation to the contractually required contribution*	(488,375)	(433,896)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	\$ 4,714,033	\$ 4,876,812
Contributions as a percentage of covered-employee payroll	10.36%	8.90%

\*Amounts do not include on behalf contributions

SHORELINE UNIFIED SCHOOL DISTRICT  
 SCHEDULE OF DISTRICT CONTRIBUTIONS - CALPERS  
 FOR THE YEAR ENDED JUNE 30, 2016

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	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractually required contribution	\$ 235,311	\$ 250,769
Contributions in relation to the contractually required contribution	(235,311)	(250,769)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	\$ 1,987,013	\$ 2,260,080
Contributions as a percentage of covered-employee payroll	11.84%	11.10%

See accompanying note to required supplementary information.

SHORELINE UNIFIED SCHOOL DISTRICT  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2016

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**NOTE 1 – PURPOSE OF SCHEDULES**

**Budgetary Comparison Schedule**

This schedule is required by GASB Statement No. 34 as required supplementary information (RSI) for the General Fund and for each major special revenue fund that has a legally adopted annual budget. The budgetary comparison schedule presents both (a) the original and (b) the final appropriated budgets for the reporting period as well as (c) actual inflows, outflows, and balances, stated on the District's budgetary basis. A separate column to report the variance between the final budget and actual amounts is also presented, although not required.

**Schedule of Funding Progress**

This schedule is required by GASB Statement No. 45 for all sole and agent employers that provide other postemployment benefits (OPEB). The schedule presents, for the most recent actuarial valuation and the two preceding valuations, information about the funding progress of the plan, including, for each valuation, the actuarial valuation date, the actuarial value of assets, the actuarial accrued liability, the total unfunded actuarial liability (or funding excess), the actuarial value of assets as a percentage of the actuarial accrued liability (funded ratio), the annual covered payroll, and the ratio of the total unfunded actuarial liability (or funding excess) to annual covered payroll.

**Schedule of the District's Proportionate Share of the Net Pension Liability**

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District's proportion (percentage) of the collective net pension liability, the District's proportionate share (amount) of the collective net pension liability, the District's covered-employee payroll, the District's proportionate share (amount) of the collective net pension liability as a percentage of the employer's covered-employee payroll, and the pension plan's fiduciary net position as a percentage of the total pension liability.

**Schedule of District Contributions**

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District's statutorily or contractually required employer contribution, the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the difference between the statutorily or contractually required employer contribution and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the District's covered-employee payroll, and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution as a percentage of the District's covered-employee payroll.

SHORELINE UNIFIED SCHOOL DISTRICT  
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION, continued  
 FOR THE YEAR ENDED JUNE 30, 2016

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NOTE 2 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended June 30, 2016, the District incurred an excess of expenditures over appropriations in individual major funds presented in the Budgetary Comparison Schedule by major object code as follows:

	Expenditures and Other Uses		
	Budget	Actual	Excess
General Fund			
Certificated salaries	\$ 4,628,091	\$ 4,658,548	\$ 30,457
Classified salaries	\$ 2,066,251	\$ 2,104,068	\$ 37,817
Employee benefits	\$ 3,500,284	\$ 3,631,089	\$ 130,805
Cafeteria Special Revenue Fund			
Employee benefits	\$ 89,846	\$ 98,307	\$ 8,461
Books and supplies	\$ 162,554	\$ 166,306	\$ 3,752
Services and other operating expenditures	\$ 10,500	\$ 11,298	\$ 798



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**SUPPLEMENTARY  
INFORMATION**

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SHORELINE UNIFIED SCHOOL DISTRICT  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED JUNE 30, 2016

Federal Grantor/Pass-Through Grantor/Program or Cluster	CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U. S. DEPARTMENT OF EDUCATION:			
<i>Passed through California Department of Education:</i>			
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	\$ 42,181
Title II, Part A, Teacher Quality	84.367	14341	8,113
Title II, Part B, CA Mathematics and Science Partnerships	84.366	14512	7,000
Title III, Limited English Proficient (LEP) Student Program	84.365	14346	17,636
Title VI, Part B, Rural & Low Income School Program	84.358	14356	39,711
Title VIII, Impact Aid	84.041	10015	1,738,761
IDEA Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	144,535
Vocational Programs: Voc & Appl Tech Secondary II C, Sec 131 (Carl Perkins Act)	84.048	14893	2,225
<b>Total U. S. Department of Education</b>			<u>2,000,162</u>
U. S. DEPARTMENT OF AGRICULTURE:			
<i>Passed through California Department of Education:</i>			
Child Nutrition Cluster			
School Breakfast Program	10.553	13390	45,789
National School Lunch Program	10.555	13391	105,399
Subtotal Child Nutrition Cluster			<u>151,188</u>
<b>Total U. S. Department of Agriculture</b>			<u>151,188</u>
<b>Total Federal Expenditures</b>			<u>\$ 2,151,350</u>

See accompanying note to supplementary information.

SHORELINE UNIFIED SCHOOL DISTRICT  
 SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)  
 FOR THE YEAR ENDED JUNE 30, 2016

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	Second Period Report	Annual Report
SCHOOL DISTRICT		
TK/K through Third		
Regular ADA	126.31	128.33
Total TK/K through Third	126.31	128.33
Fourth through Sixth		
Regular ADA	103.40	102.87
Total Fourth through Sixth	103.40	102.87
Seventh through Eighth		
Regular ADA	65.89	66.28
Total Seventh through Eighth	65.89	66.28
Ninth through Twelfth		
Regular ADA	118.55	117.00
Total Ninth through Twelfth	118.55	117.00
TOTAL SCHOOL DISTRICT	414.15	414.48

See accompanying note to supplementary information.

SHORELINE UNIFIED SCHOOL DISTRICT  
 SCHEDULE OF INSTRUCTIONAL TIME  
 FOR THE YEAR ENDED JUNE 30, 2016

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Grade Level	Minutes Requirement	2015-16	Number of Days	Status
		Actual Minutes		
Kindergarten	36,000	52,605	180	Complied
Grade 1	50,400	52,830	180	Complied
Grade 2	50,400	52,830	180	Complied
Grade 3	50,400	52,830	180	Complied
Grade 4	54,000	55,660	180	Complied
Grade 5	54,000	55,660	180	Complied
Grade 6	54,000	57,070	180	Complied
Grade 7	54,000	57,070	180	Complied
Grade 8	54,000	57,070	180	Complied
Grade 9	64,800	65,250	180	Complied
Grade 10	64,800	65,250	180	Complied
Grade 11	64,800	65,250	180	Complied
Grade 12	64,800	65,250	180	Complied

See accompanying note to supplementary information.

SHORELINE UNIFIED SCHOOL DISTRICT  
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2016

	2017 (Budget)	2016	2015	2014
General Fund - Budgetary Basis**				
Revenues And Other Financing Sources	\$ 13,668,006	\$ 13,527,257	\$ 12,301,303	\$ 12,138,820
Expenditures And Other Financing Uses	13,294,715	13,060,325	13,093,684	13,053,768
Net change in Fund Balance	\$ 373,291	\$ 466,932	\$ (792,381)	\$ (914,948)
Ending Fund Balance	\$ 5,514,384	\$ 5,141,093	\$ 5,211,943	\$ 6,004,324
Available Reserves*	\$ 5,117,663	\$ 4,705,101	\$ 4,129,042	\$ 4,848,340
Available Reserves As A Percentage Of Outgo	38.49%	36.03%	31.53%	37.14%
Long-term Debt	\$ 22,751,947	\$ 23,407,417	\$ 13,282,141	\$ 13,599,121
Average Daily Attendance At P-2	414	414	487	481

The General Fund balance has increased by \$863,231 over the past two years. The fiscal year 2016-17 budget projects a decrease of \$93,641. For a District this size, the State recommends available reserves of at least 4% of General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating deficits in two of the past three years and anticipates incurring an operating surplus during the 2016-17 fiscal year. Total long term obligations have increased by \$9,808,296 over the past two years.

Average daily attendance has decreased by 67 ADA over the past two years. No change in ADA is anticipated during the 2016-17 fiscal year.

\*Available reserves consist of all unassigned fund balance within the General Fund.

\*\* Actual amounts reported in this schedule are for the General Fund only, and do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances because the amounts on that schedule include the financial activity of the Deferred Maintenance Fund and the Special Reserve Fund for Postemployment Benefits in accordance with the fund type definitions promulgated by GASB Statement No. 54.

SHORELINE UNIFIED SCHOOL DISTRICT  
 RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED  
 FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED JUNE 30, 2016

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	General Fund	Deferred Maintenance Fund	Special Reserve Fund for Postemployment Benefits
June 30, 2016, annual financial and budget report fund balance	\$ 5,141,093	\$ 353,852	\$ 112,055
Adjustments and reclassifications:			
Increase (decrease) in total fund balances:			
Fund balance transfer (GASB 54)	465,907	(353,852)	(112,055)
Net adjustments and reclassifications	465,907	(353,852)	(112,055)
June 30, 2016, audited financial statement fund balance	\$ 5,607,000	\$ -	\$ -

See accompanying note to supplementary information.

SHORELINE UNIFIED SCHOOL DISTRICT  
 COMBINING BALANCE SHEET  
 JUNE 30, 2016

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	Non-Major Governmental Funds
	Capital Facilities Fund
<b>ASSETS</b>	
Cash and investments	\$ 15,780
<b>Total Assets</b>	<b>\$ 15,780</b>
<b>LIABILITIES</b>	
<b>Total Liabilities</b>	<b>\$ -</b>
<b>FUND BALANCES</b>	
Restricted	15,780
<b>Total Fund Balances</b>	<b>15,780</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 15,780</b>

See accompanying note to supplementary information.

SHORELINE UNIFIED SCHOOL DISTRICT  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCES  
 FOR THE YEAR ENDED JUNE 30, 2016

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	Non-Major Governmental Funds
	Capital Facilities Fund
REVENUES	
Other local sources	\$ 15,780
Total Revenues	<u>15,780</u>
EXPENDITURES	
Total Expenditures	<u>-</u>
NET CHANGE IN FUND BALANCE	15,780
Fund Balance - Beginning	<u>-</u>
Fund Balance - Ending	<u>\$ 15,780</u>

See accompanying note to supplementary information.



SHORELINE UNIFIED SCHOOL DISTRICT  
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE  
JUNE 30, 2016

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The Shoreline Unified School District was established in 1968. The District office is in Tomales, California. There was no change in District boundaries during the year. The District operates four elementary schools and one high school.

**GOVERNING BOARD**

<u>Member</u>	<u>Office</u>	<u>Term Expires</u>
Jill Manning-Sartori	President	December 2019
Clarette McDonald	Vice President	December 2019
Jim Lino	Board Representative	December 2017
Avito Miranda	Clerk	December 2019
Tim Kehoe	Trustee	December 2017
Jane Healy	Trustee	December 2017
Vonda Jensen	Trustee	December 2019

**DISTRICT ADMINISTRATORS**

Bob Raines  
*Superintendent*

Bruce Abbot  
*Chief Business Official*

SHORELINE UNIFIED SCHOOL DISTRICT  
NOTES TO SUPPLEMENTARY INFORMATION  
JUNE 30, 2016

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NOTE 1 – PURPOSE OF SCHEDULES

**Schedule of Expenditures of Federal Awards**

The accompanying Schedule of Expenditures of Federal Awards includes the Federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

The District has not elected to use the 10 percent de minimis indirect cost rate.

**Schedule of Average Daily Attendance (ADA)**

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

**Schedule of Instructional Time**

This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of *Education Code Sections 46200 through 46208*. During the year ended June 30, 2016, the District participated in the Longer Day incentive funding program. As of June 30, 2016, the District had not yet met its target funding.

**Schedule of Financial Trends and Analysis**

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

**Reconciliation of Annual Financial and Budget Report with Audited Financial Statements**

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Annual Financial and Budget Report Unaudited Actuals to the audited financial statements.

**Combining Statements – Non-Major Funds**

These statements provide information on the District's non-major funds.

**Local Education Agency Organization Structure**

This schedule provides information about the District's boundaries and schools operated, members of the governing board, and members of the administration.

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**OTHER INDEPENDENT  
AUDITORS' REPORTS**

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING  
STANDARDS*

Independent Auditors' Report

Christy White, CPA

Michael Ash, CPA

Heather Rubio

Governing Board  
Shoreline Unified School District  
Tombales, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Shoreline Unified School District, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Shoreline Unified School District's basic financial statements, and have issued our report thereon dated December 2, 2016.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Shoreline Unified School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Shoreline Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Shoreline Unified School District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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State Board of Accountancy*

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Audit Findings and Questioned Costs that we consider to be significant deficiencies. (Finding #2016-1 and # 2016-2).

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Shoreline Unified School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Shoreline Unified School District's Response to Findings**

Shoreline Unified School District's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Shoreline Unified School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Christy White Associates*

San Diego, California

December 2, 2016

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; AND REPORT  
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM  
GUIDANCE

Independent Auditors' Report

Governing Board  
Shoreline Unified School District  
Tomales, California

**Report on Compliance for Each Major Federal Program**

We have audited Shoreline Unified School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Shoreline Unified School District's major federal programs for the year ended June 30, 2016. Shoreline Unified School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Shoreline Unified School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Shoreline Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Shoreline Unified School District's compliance.

Christy White, CPA

Michael Ash, CPA

Heather Rubio

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### *Opinion on Each Major Federal Program*

In our opinion, Shoreline Unified School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

### **Report on Internal Control Over Compliance**

Management of Shoreline Unified School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Shoreline Unified School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Shoreline Unified School District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Christy White Associates*

San Diego, California  
December 2, 2016

REPORT ON STATE COMPLIANCE

Independent Auditors' Report

Governing Board  
Shoreline Unified School District  
Tomales, California

Christy White, CPA

Michael Ash, CPA

Heather Rubio

**Report on State Compliance**

We have audited Shoreline Unified School District's compliance with the types of compliance requirements described in the *2015-16 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by the California Education Audit Appeals Panel that could have a direct and material effect on each of Shoreline Unified School District's state programs for the fiscal year ended June 30, 2016, as identified below.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Shoreline Unified School District's state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2015-16 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by the California Education Audit Appeals Panel as regulations. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the state programs noted below occurred. An audit includes examining, on a test basis, evidence about Shoreline Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with the requirements referred to above. However, our audit does not provide a legal determination of Shoreline Unified School District's compliance with those requirements.

***Opinion on State Compliance***

In our opinion, Shoreline Unified School District complied, in all material respects, with the types of compliance requirements referred to above that are applicable to the state programs noted in the table below for the year ended June 30, 2016.

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*Other Matters*

The results of our auditing procedures disclosed instances of noncompliance, which are described in the accompanying schedule of findings and questioned costs as items #2016-3. Our opinion on state compliance is not modified with respect to these matters.

Shoreline Unified School District's response to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs and corrective action plan. Shoreline Unified School District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

*Procedures Performed*

In connection with the audit referred to above, we selected and tested transactions and records to determine Shoreline Unified School District's compliance with the state laws and regulations applicable to the following items:

<b>PROGRAM NAME</b>	<b>PROCEDURES PERFORMED</b>
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	No
Continuation Education	Not Applicable
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not Applicable
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools	Not Applicable
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Educator Effectiveness	Yes
California Clean Energy Jobs Act	No

*Procedures Performed (continued)*

<u>PROGRAM NAME</u>	<u>PROCEDURES PERFORMED</u>
After School Education and Safety Program	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Immunizations	Yes
Attendance; for charter schools	Not Applicable
Mode of Instruction; for charter schools	Not Applicable
Nonclassroom-Based Instruction/Independent Study; for charter schools	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction; for charter schools	Not Applicable
Annual Instructional Minutes – Classroom Based; for charter schools	Not Applicable
Charter School Facility Grant Program	Not Applicable

We did not perform testing for Independent Study because it was not material.

We did not perform testing for the California Clean Energy Jobs Act because the District did not expend any funds in the current fiscal year.

*Christy White Associates*

San Diego, California  
December 2, 2016

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**SCHEDULE OF FINDINGS  
AND QUESTIONED COSTS**

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**SHORELINE UNIFIED SCHOOL DISTRICT  
SUMMARY OF AUDITORS' RESULTS  
FOR THE YEAR ENDED JUNE 30, 2016**

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**FINANCIAL STATEMENTS**

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>Yes</u>
Non-compliance material to financial statements noted?	<u>No</u>

**FEDERAL AWARDS**

Internal control over major program:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Type of auditors' report issued:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)?	<u>No</u>
Identification of major programs:	

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>	
<u>84.041</u>	<u>Title VIII, Impact Aid</u>	
Dollar threshold used to distinguish between Type A and Type B programs:	\$	<u>750,000</u>
Auditee qualified as low-risk auditee?		<u>Yes</u>

**STATE AWARDS**

Internal control over state programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>Yes</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>

SHORELINE UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2016

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FIVE DIGIT CODE

20000  
30000

AB 3627 FINDING TYPE

Inventory of Equipment  
Internal Control

FINDING #2016-01: ASSOCIATED STUDENT BODY INTERNAL CONTROLS (30000)

**Criteria:** Proper internal controls should be in place to ensure Associated Student Body (ASB) funds are properly collected, deposited and expended as part of the District's fiduciary duty. In addition, adequate internal controls will ensure that fiduciary fund assets are safeguarded.

**Condition:** Sites listed and detailed below were determined to be lacking proper internal controls and audit documentation relating to budgeting, cash disbursements, and/or cash receipts. The deficiencies in internal controls noted include the following:

*Tomales School*

- Nine (9) out of 10 disbursements selected for testing did not contain adequate documentation of expenditure approval. Authorizations should include the approval signatures of an administrative employee (principal or vice principal), ASB advisor, and a representative of the student body.
- One (1) of 10 disbursements appear to be inappropriate use of student funds on curricular or classroom supplies.
- Six (6) of 10 cash receipts did not have supporting documentation such as ticket control sheet, inventory control sheet, or tally sheet to substantiate cash received.

*Tomales High School*

- Auditor noted through inquiry that no annual budget is prepared or adopted by the student governing body, Charters are not kept on file, meeting minutes are not recorded and revenue potentials are not prepared.
- Tomales High School currently conducts raffles at academics awards assembly.
- Ten (10) out of 10 disbursements selected for testing did not contain adequate documentation of expenditure approval. Authorizations should include the approval signatures of an administrative employee (principal or vice principal), ASB advisor, and a representative of the student body.
- One (1) of 10 disbursements appear to be inappropriate use of student funds on curricular or classroom supplies.
- Two (2) of 10 cash receipts did not have supporting documentation such as ticket control sheet, inventory control sheet, or tally sheet to substantiate cash received.

**Cause:** Lack of adequate oversight and/or noncompliance with District accounting policies.

**Effect:** A lack of proper internal controls can lead to accounting irregularities to go undetected and increase the potential for the misappropriation of fiduciary fund assets.

SHORELINE UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT FINDINGS, *continued*  
FOR THE YEAR ENDED JUNE 30, 2016

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FINDING #2016-01: ASSOCIATED STUDENT BODY INTERNAL CONTROLS (30000), *continued*

**Perspective:** We audited two (2) ASB funds at the schools for testing in the fiscal year 2015-16. Our audit included an evaluation of internal control procedures over cash disbursements, cash receipts, inventory, budgeting, and ASB organization.

**Recommendation:** Training and instruction on the use of standardized formats should continue to be provided annually with compliance follow-up by the district office. The District should provide each student body account clerk with the latest FCMAT Associated Student Body Accounting Manual & Desk Reference and reinforce the importance for sound internal control procedures to be implemented. Proper controls over cash receipting and cash disbursements are integral for proper safeguarding of assets.

**District Response:** The Shoreline District has distributed the FCMAT ASB Accounting Manual, Fraud Prevention Guide and Desk Reference to all employees. A form has been developed for all sites for cash disbursements. Required approvals are highlighted on the form. A form has also been created for all sites for all fund raising activities that identifies required information and tracking. A meeting of all site secretaries that handle the ASB accounts will be held in the January/February time frame to review procedures.

SHORELINE UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT FINDINGS, continued  
FOR THE YEAR ENDED JUNE 30, 2016

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FINDING #2016-02: BANK RECONCILIATIONS (30000)

**Criteria:** Internal controls over bank accounts and reconciliations are important to ensure that the District's financial statements are free of material misstatement.

**Condition:** During our testing of the District's bank accounts and reconciliations, we noted the following:

*Revolving Cash Fund*

Revolving Fund should reconcile to imprest balance. The register ending balance as of June 30, 2016, had an ending balance of \$444. This amount does not match the unaudited actuals which shows a balance of \$3,000. The variance of \$2,556 is immaterial.

**Cause:** Lack of oversight over District bank accounts and reconciliations.

**Perspective/Context:** Testing of District's bank accounts and reconciliations for the year under audit.

**Effect:** Risk of material misstatement.

**Recommendation:** Sound internal controls and oversight should be put into place to review all activity related to the District's bank accounts and reconciliations.

**District Response:** The closing procedures will be updated to include a requirement to fund the revolving fund to the imprest balance prior to year end reporting.

SHORELINE UNIFIED SCHOOL DISTRICT  
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2016

---

FIVE DIGIT CODE

50000

AB 3627 FINDING TYPE

Federal Compliance

*There were no federal award findings and questioned costs for the year ended June 30, 2016.*



SHORELINE UNIFIED SCHOOL DISTRICT  
 STATE AWARD FINDINGS AND QUESTIONED COSTS  
 FOR THE YEAR ENDED JUNE 30, 2016

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<u>FIVE DIGIT CODE</u>	<u>AB 3627 FINDING TYPE</u>
10000	Attendance
40000	State Compliance
42000	Charter School Facilities Programs
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

**FINDING #2016-03: SCHOOL ACCOUNTABILITY REPORT CARDS (72000)**

**Criteria:** School Accountability Report Cards (SARCs), prepared on annual basis for each school site within the District and posted in February, should contain information regarding school facilities conditions, as indicated in the most recently prepared facility inspection tool (FIT) form developed by the Office of Public School Construction and approved by the State Allocation Board, or local evaluation instruments that meet the same criteria, as per Education Code Sections 33126(b)(8) and 17002(d).

**Condition:** During testing of a representative sample of SARCs, we found the information reported under the School Facility Conditions and Planned Improvements (Most Recent Year) section presented facilities inspection data from February 2016 FIT forms. For the SARC information to be accurate, the facilities inspection data should come from the February 2015 FIT forms.

This issue was found in the following SARCs:

- ❖ Tomales Elementary School
- ❖ Tomales High School

**Effect:** The District is not in compliance with Education Code.

**Cause:** Likely due to clerical error in preparation of the SARCs.

**Questioned Costs:** None. There is no State funding related to SARC.

**Recommendation:** We recommend that the District implement procedures to ensure that all information presented on the SARCs is accurate and complete.

**District Response:** The District will update procedures to ensure the appropriate FIT forms are included in the SARC reports.

SHORELINE UNIFIED SCHOOL DISTRICT  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2016

---

FINDING #2015-01: CASH DISBURSEMENTS (30000)

**Criteria:** Sound accounting practices require supporting documentation for cash disbursements and the use of purchase orders as a management tool to document prior approval and encumbrance of District expenditures.

**Condition:** During our testing of controls over purchasing and cash disbursements, it was noted purchases for West Marin Elementary School are frequently made in advance of processing a purchase order.

**Questioned Cost:** The conditions referred to above were the result of our tests of the control system. We considered defining the dollar amount by extending the error rate to the total population, but determined this type of analysis would likely result in an incorrect conclusion.

**Cause:** District controls over purchases and cash disbursements were not followed.

**Effect:** Without proper approval by an authorized person, unauthorized disbursements may be made limiting management's control over the purchases and cash disbursements and ultimately the budget.

**Recommendation:** To improve internal and budgetary controls, we recommend all District expenditures be supported by a completed purchase order prepared and approved in advance of the purchase. Before the purchase is approved, the budget should be reviewed for availability of funds and the order should be coded and encumbered.

**District Response:** The District office has been working with the West Marin School on procedures to ensure adherence to District procedures as well as expedient turn around on sites expenditures needs. Also in 2015-16 Shoreline will be implementing online requisitioning and purchasing in at least pilot mode with full implementation in 2016-17. The new online procedures will significantly improve turn around and provide improved controls to the process.

**Current Status:** Implemented.

**SHORELINE UNIFIED SCHOOL DISTRICT  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS, continued  
FOR THE YEAR ENDED JUNE 30, 2016**

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**FINDING #2015-02: CASH RECONCILIATIONS (30000)**

**Criteria:** Sound accounting practices require internal controls for cash activity that includes reconciliation of the recorded balance to the monthly bank statement and amount reimbursed to the District's imprest balance. In addition, adequate supporting documentation for revolving account payments should be maintained.

**Condition:** During our testing, it was noted reconciliations were unavailable for the District commercial bank revolving account and the cafeteria clearing account for the June 30, 2015 bank statements.

**Questioned Cost:** None. This finding refers to an attribute of the District's internal accounting controls.

**Cause:** The District is not consistent following internal control procedures requiring monthly reconciliations of bank statements and retention of adequate supporting documentation.

**Effect:** Without monthly reconciliations to the bank statement and revolving bank account imprest balance, errors may occur and not be detected in a timely manner.

**Recommendation:** The District should reconcile the recorded balance for each commercial bank account to the monthly bank statement on a timely basis and maintain a record of those reconciliations as a permanent record. Differences noted on the reconciliations should be promptly resolved.

**District Response:** The District CBO in the past has not reviewed and approved the reconciliations for the Revolving and Clearing accounts. This will be instituted in 2015-16.

**Current Status:** Not implemented, see finding #2016-01.

**SHORELINE UNIFIED SCHOOL DISTRICT  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS, continued  
FOR THE YEAR ENDED JUNE 30, 2016**

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**FINDING #2015-03: JOURNAL ENTRY POSTING (30000)**

**Criteria:** Proper internal accounting controls include segregation of duties that require journal entries are reviewed by someone other than the person creating the entry, knowledgeable about accounting principles prior to entry to the general ledger.

**Condition:** During testing of Journal Entries, it was noted entries are not reviewed by a second person prior to posting.

**Questioned Cost:** We determined an incorrect journal entry was recorded at June 30, 2015, resulting in property tax revenues overstated \$157 thousand.

**Cause:** The District does not have a policy requiring a review of journal entries.

**Effect:** Without a review and approval for each journal entry, there is an increased risk that an inappropriate entry may be recorded to the District's general ledger either by mistake or intentionally, and not be detected by a District employee performing their regular duties.

**Recommendation:** We recommend procedures for processing journal entries be reviewed and revised to strengthen adherence to the requirement of documented approval and review for each journal entry.

**District Response:** Smaller district in many cases cannot establish complete segregation of duties given the small number of employees and appropriate training. Starting in 2015-16 the District office will implement the following changes:

1. During the school year regular and routine entries are made to the general ledger. These entries for the most part are; transfer of expense between categories due to miss posting or unexpected changes in funding, booking of cash received directly at the District office or posted on our behalf by the county office of education and payroll transfers resulting from organization changes. These entries will be assigned to District office staff with a second staff member, in most cases the CBO reviewing and approving entries.
2. Mostly during the annual accounting close but occasionally during the year complex entries are required to the general ledger. Examples of these are year-end accruals, GASB 68. These entries are created by the CBO and currently there is no staff in the District office to provide a value added review and approval. Going forward the CBO will be reviewing these entries with staff at the county office of education to ensure appropriateness of accounting.

**Current Status:** Implemented.

**SHORELINE UNIFIED SCHOOL DISTRICT  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS, continued  
FOR THE YEAR ENDED JUNE 30, 2016**

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**FINDING #2015-04: GENERAL LEDGER MAINTENANCE (30000)**

**Criteria:** The District must record entries to the general ledger for apportionments deposited to the County Treasury by the County Office of Education. Sound accounting practices require making timely cash deposits and recording each deposit timely to the general ledger to provide control over District assets and improve reliability of District financial reports.

**Condition:** During our testing of the subsequent receipt of June 30, 2015 accounts receivable, we noted many were received, however, not entered into the general ledger.

**Questioned Cost:** The conditions referred to above were the result of our tests of an attribute of the control system. We considered defining the dollar amount by extending the error rate to the total population, but determined this type of analysis would likely result in an incorrect conclusion.

**Cause:** The District procedures requiring timely recording of all financial information were not followed.

**Effect:** Without accurate and timely posting of all deposits received, the District may not be able to maintain proper control over District assets. Also, financial reports are not reliable.

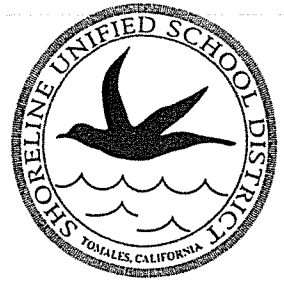
**Recommendation:** We recommend the District record all financial transactions.

**District Response:** The District office will ensure appropriate priority is given to the timely booking of our cash entries. Additionally, with the new segmentation of duties proposed in Finding 2015-003 the cash entries will be seen by a second set of eyes to ensure there are current.

**Current Status:** Implemented.

# SHORELINE UNIFIED SCHOOL DISTRICT

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



Date: November 8<sup>th</sup>, 2016

To: Bob Raines, Superintendent

From: Bruce Abbott, Chief Business Official

Subject: Annual Accounting of Developer Fees – Fiscal Year 2015-16

Government Code section 66006(b) requires local agencies, including school districts that collect developer fees to provide an annual accounting of such fees or payments. During the 2015-16 fiscal year, the Shoreline Unified School District levied developer fees at a rate of \$3.36 per square foot for residential construction and \$0.54 per square foot for commercial construction.

The purpose of these fees is to finance the acquisition of school facilities for students, including construction or reconstruction of the school facilities necessary to create adequate school facilities generated by the development on which the fees were levied.

There were no projects or expenditures in 2015-16.

Beginning Fund Balance - July 1, 2015	\$	-
<u>Revenues:</u>	\$	15,779.87
Fees Collected	\$	15,771.84
Interest Earned	\$	8.03
<u>Expenditures:</u>	\$	-
Ending Fund Balance - June 30, 2015	\$	15,779.87

FUND :25 CAPITAL FACILITIES FUND #1

DATE	REFERENCE	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	TRANS	DESC	VENDOR WARRANT	DEBIT	CREDIT
9110	CASH IN COUNTY TREASURY															
	BALANCE FORWARD 07/01/2015															
															0.00	0.00
04/27/16	DC-160081	25	0000-0	8681	00-0000-0000-000-000-000								Bordessa		2,136.96	0.00
05/11/16	DC-160111	25	0000-0	8681	00-0000-0000-000-000-000								John Plane		8,628.48	0.00
06/14/16	DC-160115	25	0000-0	8681	00-0000-0000-000-000-000								Pierre & Pamela Bernier		5,006.40	0.00
06/30/16	DC-160150	25	0000-0	8660	00-0000-0000-000-000-000								A-16294		8.03	0.00
	TOTAL ACTIVITY															
															15,779.87	0.00
	ENDING BALANCE 06/30/2016															
															15,779.87	
9840	REVENUES															
	BALANCE FORWARD 07/01/2015															
															0.00	0.00
04/27/16	DC-160081	25	0000-0	8681	00-0000-0000-000-000-000								Bordessa		0.00	2,136.96
05/11/16	DC-160111	25	0000-0	8681	00-0000-0000-000-000-000								John Plane		0.00	8,628.48
06/14/16	DC-160115	25	0000-0	8681	00-0000-0000-000-000-000								Pierre & Pamela Bernier		0.00	5,006.40
06/30/16	DC-160150	25	0000-0	8660	00-0000-0000-000-000-000								A-16294		0.00	8.03
	TOTAL ACTIVITY															
															0.00	15,779.87
	ENDING BALANCE 06/30/2016															
															15,779.87	15,779.87
FUND	: 25	TOTALS (ASSETS)													15,779.87	0.00
		TOTALS (ASSETS BALANCE)													15,779.87	

# SHORELINE UNIFIED SCHOOL DISTRICT

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



To : Bob Raines, Superintendent

From: Bruce Abbott, Chief Business Official

Date: December 8<sup>th</sup>, 2016

Subject: Budget narrative for 1<sup>nd</sup> Interim budget update (#2 update 2016-17)

Local educational agencies (LEAs) are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The first interim report is due December 15 for the period ending October 31. The second interim report is due March 17 for the period ending January 31. Following is the 2<sup>nd</sup> update for the 2016-17 year submitted for approval prior to the Interim Report.

## Fund 01

### Revenue:

#### LCFF Sources: Increase of \$175,218

Property Tax estimates were increased by \$159,454

EDA estimate was increased, based on one time ADA increase, by \$15,478

State aid estimate increased by \$286

#### Federal Revenue: No Change

#### State Revenue: Reduced by (\$1,542)

Estimate for State Vocational Ed program reduced by \$1,542

#### Local Revenue: Increase of \$34,133

Direct Services funding was unexpectedly received from MCOE \$30,338

District Received Dedicated to Special Ed Grant for \$2,060, this was offset with equal expenses

Local Donations to Sites of \$1,735

*Total Impact to Revenue is an Increase of \$208,809*

### Certificated staff: No Change

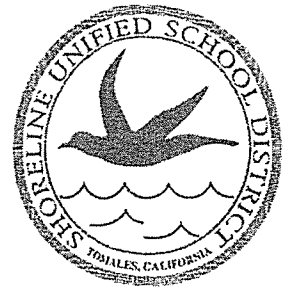
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TOMALES ELEMENTARY (707) 878-2214 FAX: 878-2467	BODEGA BAY ELEMENTARY (707) 875-2724 FAX: 875-2182	TOMALES HIGH SCHOOL SHORELINE HIGH SCHOOL INDEPENDENT STUDY SCHOOL (707) 878-2286 FAX: 878-2767	WEST MARIN ELEMENTARY (415) 663-1014 FAX: 663-8558	INVERNESS PRIMARY (415) 669-1018 FAX: 669-1581
				TRANSPORTATION (707) 878-2221



# SHORELINE UNIFIED SCHOOL DISTRICT

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



## Classified Staff: No Change

## Benefits: No Change

## Books & Supplies: Increase of \$48,160

Material & Supplies increase for spending of carry over Parcel Tax and Local Donations \$34,568, moved from Services

Non Capitalized Equipment (classroom computers) increase of carry over Parcel Tax \$13,592

## Services: Reduction of (\$53,771)

Contracted Services moved expense to Material & Supplies \$35,000 and various Special Ed updates resulted in a reduction \$20,620.

Misc increases for updated costs Postage, field trips \$1,849

## Capital Outlay: Increase of \$22,849

Preschool playground and other set up needs, funds from the Harbor View donation

*Total Impact to Expenses increase of \$17,110*

## Totals for Fund 01

Total Change to Revenue \$208,809

Total Change in Expense \$ 17,110

Total Impact on Bottom Line \$191,698

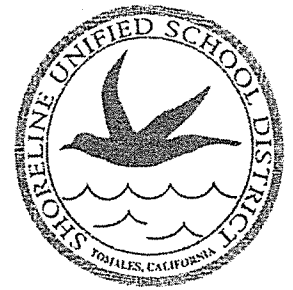
A spreadsheet of the Updates for 2016-2017 is attached.

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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: 878-2767	WEST MARIN ELEMENTARY (415) 663-1014 FAX: 663-8558	INVERNESS PRIMARY (415) 669-1018 FAX: 669-1581
				TRANSPORTATION (707) 878-2221

# SHORELINE UNIFIED SCHOOL DISTRICT

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



## Fund 12 Deferred Maintenance Fund

Budget was better based on better info from the state

State Revenues:	\$28,868
Contribution from Gen Fund	<u>\$5,872</u>
<b>Revenue:</b>	<b>\$34,740</b>

Supplies(start up costs)	\$5,155
Other Contracted Services	<u>\$29,585</u>
<b>Expense:</b>	<b>(\$34,740)</b>

## No changes to other Funds

## Multi Year Projection

A spreadsheet showing the district's financial position in the General Fund 01 is also attached.

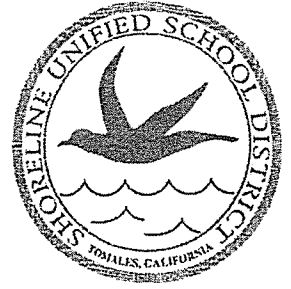
Following are the assumptions used to generate these projections.

- **LCFF Sources/Property Taxes** – District of Choice \$520,000 was removed in 2018-19. Property taxes planned for increase 3% for Marin and 3% for Sonoma for all years in MYP. With Prop 55 passing EPA funds are planned flat.
- **Federal Revenue** – Planned flat except end of \$350,000 Math/Science grant ends in 2018/19. Reduction in Revenue is offset by equal reduction in expenses, no impact to bottom line.
- **State Revenue** – One time mandate repayment only included in 2016-17. State Vocational Grant of \$99,000 ends after 2018-19
- **Local Revenue** - The MCF grant both expenses and revenue were planned flat, Parcel Taxes were planned with a 1% growth, \$25,000 Vocation gran from MCOE ends after 2016-17.
- **Certificated Staff** - Full Time Principal was included in 2017-18 and beyond replacing two interim principals. The settlement with SEA has been included in current and 2016-17 and 2017-18. Step and Column increases planned.
- **Classified Staff** – Step increases planned.
- **Benefits** – Increase in medical Insurance included planned at 8% for those not under cap. STRS and PERS increase planned. All STRS retirement incentives will be complete.

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



- **Supplies** – Increased based on expected CPI growth, Reduce in expenses related to MCOE vocational grant.
- **Services** – Increase based on expected CPI growth, expenses related to teacher effectiveness removed in 2018-19 and beyond, expenses related to Math/Science and Fed Vocational grant removed in 2019-20

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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: 878-2767		(707) 878-2221

SHORELINE UNIFIED SCHOOL DISTRICT  
GENERAL FUND 01 - 1st Interim

	2016-2017 Adopted <u>Budget</u>	2016-2017 Update #1 <u>Budget</u>	2016-2017 Update #2 <u>Budget</u>	Change from <u>Prior Approval</u>
<b>REVENUES:</b>				
LCFF Sources/Property Taxes	9,381,912	9,381,912	9,557,130	175,218
Federal Revenue	2,312,801	2,331,684	2,331,684	0
State Revenue	540,834	640,421	638,879	(1,542)
Local Revenue	1,432,459	1,432,459	1,467,592	35,133
<b>TOTAL REVENUES</b>	<b>13,668,006</b>	<b>13,786,476</b>	<b>13,995,285</b>	<b>208,809</b>
<b>EXPENDITURES:</b>				
Certificated Salaries	4,798,288	4,906,424	4,906,424	0
Classified Salaries	2,155,687	2,173,877	2,173,877	0
Employee Benefits	3,280,041	3,212,949	3,212,949	0
Books & Supplies	562,497	582,543	630,703	48,160
Services	2,152,967	2,425,323	2,371,552	(53,771)
Capital Outlay			22,849	22,849
Transfers Out	345,235	345,235	345,107	(128)
<b>TOTAL EXPENSES</b>	<b>13,294,715</b>	<b>13,646,351</b>	<b>13,663,461</b>	<b>17,110</b>
<b>FUND BALANCE:</b>				
Beginning Balance	5,141,094	5,141,094	5,141,093	(1)
Net Increase (Decrease) in Fund Balance	373,291	140,125	331,824	191,699
<b>ENDING BALANCE</b>	<b>5,514,385</b>	<b>5,281,219</b>	<b>5,472,917</b>	<b>191,698</b>

SHORELINE UNIFIED SCHOOL DISTRICT  
MULTI YEAR PROJECTION

	2016-17	2017-18	2018-19	2019-20
	Proposed	Forecast	Forecast	Forecast
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
<b>REVENUES:</b>				
LCFF Sources/Property Taxes	9,557,130	9,777,186	9,505,786	9,755,664
Federal Revenue	2,331,684	2,331,684	2,331,684	1,981,684
State Revenue	638,879	517,255	517,255	417,668
Local Revenue	1,467,592	1,451,792	1,461,084	1,470,469
Transfers In	-	-	-	-
Other Sources	-	-	-	-
Contributions	-	-	-	-
<b>TOTAL REVENUE</b>	<b>13,995,285</b>	<b>14,077,917</b>	<b>13,815,809</b>	<b>13,625,485</b>
<b>EXPENDITURES:</b>				
Certificated Salaries	4,906,424	5,118,328	5,196,126	5,275,107
Classified Salaries	2,173,877	2,206,485	2,239,582	2,273,176
Employee Benefits	3,212,949	3,255,260	3,356,396	3,461,399
Books & Supplies	630,703	532,118	544,691	558,423
Services	2,371,552	2,400,982	2,389,779	1,970,937
Capital Outlay	22,849	-	-	-
Transfers Out	345,107	350,577	356,342	362,657
<b>TOTAL EXPENSES</b>	<b>13,663,461</b>	<b>13,863,750</b>	<b>14,082,917</b>	<b>13,901,700</b>
<b>FUND BALANCE</b>				
Beginning Balance	5,141,093	5,472,917	5,687,084	5,419,976
Increase/Decrease to Fund Balance	331,824	214,167	(267,108)	(276,215)
<b>ENDING BALANCE</b>	<b>5,472,917</b>	<b>5,687,084</b>	<b>5,419,976</b>	<b>5,143,762</b>
<b>COMPONENTS OF ENDING BALANCE</b>				
Reserve for Economic Uncertainties	546,538	554,550	563,317	556,068
Nonspendable	-	-	-	-
Restricted Carry Over	296,041	191,381	83,649	81,796
Committed	-	-	-	-
Assigned	-	-	-	-
<b>AVAILABLE</b>	<b>4,630,338</b>	<b>4,941,154</b>	<b>4,773,010</b>	<b>4,505,898</b>
<b>AVAILABLE RESERVE %</b>	<b>33.89%</b>	<b>35.64%</b>	<b>33.89%</b>	<b>32.41%</b>

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2016-17 Original Budget	2016-17 Board Approved Operating Budget	2016-17 Actuals to Date	2016-17 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund	G	G		G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits	G	G	G	G
21I	Building Fund				
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects				
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund	G	G	G	G
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
NCMOE	No Child Left Behind Maintenance of Effort				G
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

2016-17 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	9,381,912.00	9,381,912.00	1,146,600.00	9,557,130.00	175,218.00	1.9%
2) Federal Revenue		8100-8299	1,700,000.00	1,700,000.00	18,230.17	1,700,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	214,794.00	214,794.00	(2,188.22)	214,794.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,000.00	40,000.00	40,046.15	71,338.00	31,338.00	78.3%
5) TOTAL, REVENUES			11,336,706.00	11,336,706.00	1,202,688.10	11,543,262.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,732,439.00	3,823,826.00	1,047,524.71	3,823,826.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,773,991.00	1,813,985.00	518,820.48	1,813,985.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,423,783.00	2,378,452.00	540,889.52	2,378,452.00	0.00	0.0%
4) Books and Supplies		4000-4999	387,500.00	401,900.00	70,512.95	402,900.00	(1,000.00)	-0.2%
5) Services and Other Operating Expenditures		5000-5999	1,031,970.00	1,052,270.00	307,495.91	1,054,500.00	(2,230.00)	-0.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,349,683.00	9,470,433.00	2,485,243.57	9,473,663.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,987,023.00	1,866,273.00	(1,282,555.47)	2,069,599.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	223,008.00	223,008.00	0.00	228,880.00	(5,872.00)	-2.6%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,351,454.00)	(1,351,008.00)	0.00	(1,387,616.00)	(36,608.00)	2.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,574,462.00)	(1,574,016.00)	0.00	(1,616,496.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			412,561.00	292,257.00	(1,282,555.47)	453,103.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,285,994.79	4,723,773.75		4,723,773.75	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,285,994.79	4,723,773.75		4,723,773.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,285,994.79	4,723,773.75		4,723,773.75		
2) Ending Balance, June 30 (E + F1e)			4,698,555.79	5,016,030.75		5,176,876.75		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,000.00	3,000.00		3,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	17,084.40	17,084.40		17,084.40		
District Hose Repairs	0000	9780	17,084.40					
District House Repairs	0000	9780		17,084.40				
District House Repairs	0000	9780				17,084.40		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	531,788.00	545,854.00		546,538.44		
Unassigned/Unappropriated Amount		9790	4,146,683.39	4,450,092.35		4,610,253.91		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	1,390,825.00	1,390,825.00	834,668.00	1,391,111.00	286.00	0.0%
Education Protection Account State Aid - Current Year		8012	102,624.00	102,624.00	29,526.00	118,102.00	15,478.00	15.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	47,564.00	47,564.00	11,258.18	46,823.00	(741.00)	-1.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	7,690,185.00	7,690,185.00	180,901.17	7,851,142.00	160,957.00	2.1%
Unsecured Roll Taxes		8042	190,714.00	190,714.00	84,989.33	187,873.00	(2,841.00)	-1.5%
Prior Years' Taxes		8043	0.00	0.00	5,257.32	2,079.00	2,079.00	New
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>9,421,912.00</b>	<b>9,421,912.00</b>	<b>1,146,600.00</b>	<b>9,597,130.00</b>	<b>175,218.00</b>	<b>1.9%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	(40,000.00)	(40,000.00)	0.00	(40,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>9,381,912.00</b>	<b>9,381,912.00</b>	<b>1,146,600.00</b>	<b>9,557,130.00</b>	<b>175,218.00</b>	<b>1.9%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	1,700,000.00	1,700,000.00	18,230.17	1,700,000.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	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	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,700,000.00</b>	<b>1,700,000.00</b>	<b>18,230.17</b>	<b>1,700,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	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	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	140,394.00	140,394.00	0.00	140,394.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	74,400.00	74,400.00	(3,955.16)	74,400.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	0.00	1,766.94	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>214,794.00</b>	<b>214,794.00</b>	<b>(2,188.22)</b>	<b>214,794.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	13,000.00	13,000.00	1,177.00	13,000.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	1,620.50	2,000.00	1,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	26,000.00	26,000.00	37,248.65	56,338.00	30,338.00	116.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	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	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>40,000.00</b>	<b>40,000.00</b>	<b>40,046.15</b>	<b>71,338.00</b>	<b>31,338.00</b>	<b>78.3%</b>
<b>TOTAL, REVENUES</b>			<b>11,336,706.00</b>	<b>11,336,706.00</b>	<b>1,202,688.10</b>	<b>11,543,262.00</b>	<b>206,556.00</b>	<b>1.8%</b>

2016-17 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	3,130,187.00	3,173,438.00	832,794.10	3,173,438.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	90,372.00	94,372.00	28,647.75	94,372.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	507,880.00	552,016.00	186,082.86	552,016.00	0.00	0.0%
Other Certificated Salaries		1900	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,732,439.00</b>	<b>3,823,826.00</b>	<b>1,047,524.71</b>	<b>3,823,826.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	243,348.00	279,872.00	57,799.76	279,872.00	0.00	0.0%
Classified Support Salaries		2200	841,148.00	842,032.00	242,041.50	842,032.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	224,633.00	224,633.00	76,593.44	224,633.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	460,862.00	463,448.00	141,287.21	463,448.00	0.00	0.0%
Other Classified Salaries		2900	4,000.00	4,000.00	1,098.57	4,000.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,773,991.00</b>	<b>1,813,985.00</b>	<b>518,820.48</b>	<b>1,813,985.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	460,774.00	469,445.00	125,430.48	469,445.00	0.00	0.0%
PERS		3201-3202	242,344.00	247,622.00	68,066.66	247,622.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	195,206.00	199,620.00	53,413.78	199,620.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,051,063.00	1,036,426.00	227,092.21	1,036,426.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,755.00	2,821.00	783.17	2,821.00	0.00	0.0%
Workers' Compensation		3601-3602	139,170.00	140,047.00	47,877.30	140,047.00	0.00	0.0%
OPEB, Allocated		3701-3702	120,000.00	120,000.00	7,052.84	120,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	212,471.00	162,471.00	11,173.08	162,471.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,423,783.00</b>	<b>2,378,452.00</b>	<b>540,889.52</b>	<b>2,378,452.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	30,000.00	30,000.00	10,615.19	30,000.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	317,500.00	331,900.00	57,840.75	332,900.00	(1,000.00)	-0.3%
Noncapitalized Equipment		4400	40,000.00	40,000.00	2,057.01	40,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>387,500.00</b>	<b>401,900.00</b>	<b>70,512.95</b>	<b>402,900.00</b>	<b>(1,000.00)</b>	<b>-0.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	52,000.00	48,400.00	7,933.96	48,400.00	0.00	0.0%
Dues and Memberships		5300	20,100.00	20,900.00	13,765.02	20,900.00	0.00	0.0%
Insurance		5400-5450	59,000.00	59,000.00	61,708.00	59,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	316,700.00	317,600.00	139,980.26	317,600.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	116,990.00	120,690.00	28,697.91	120,690.00	0.00	0.0%
Transfers of Direct Costs		5710	(2,200.00)	(2,200.00)	0.00	(2,200.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	389,185.00	407,685.00	31,020.38	409,915.00	(2,230.00)	-0.5%
Communications		5900	80,195.00	80,195.00	24,390.38	80,195.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,031,970.00</b>	<b>1,052,270.00</b>	<b>307,495.91</b>	<b>1,054,500.00</b>	<b>(2,230.00)</b>	<b>-0.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	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	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	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	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>9,349,683.00</b>	<b>9,470,433.00</b>	<b>2,485,243.57</b>	<b>9,473,663.00</b>	<b>(3,230.00)</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	5,872.00	(5,872.00)	New
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	223,008.00	223,008.00	0.00	223,008.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>223,008.00</b>	<b>223,008.00</b>	<b>0.00</b>	<b>228,880.00</b>	<b>(5,872.00)</b>	<b>-2.6%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(1,351,454.00)	(1,351,008.00)	0.00	(1,387,616.00)	(36,608.00)	2.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(1,351,454.00)</b>	<b>(1,351,008.00)</b>	<b>0.00</b>	<b>(1,387,616.00)</b>	<b>(36,608.00)</b>	<b>2.7%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(1,574,462.00)</b>	<b>(1,574,016.00)</b>	<b>0.00</b>	<b>(1,616,496.00)</b>	<b>(42,480.00)</b>	<b>2.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	612,801.00	631,684.00	88,080.11	631,684.00	0.00	0.0%
3) Other State Revenue		8300-8599	326,040.00	425,627.00	106,798.50	424,085.00	(1,542.00)	-0.4%
4) Other Local Revenue		8600-8799	1,392,459.00	1,392,459.00	304,586.52	1,396,254.00	3,795.00	0.3%
5) TOTAL, REVENUES			2,331,300.00	2,449,770.00	499,465.13	2,452,023.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,065,849.00	1,082,598.00	317,981.41	1,082,598.00	0.00	0.0%
2) Classified Salaries		2000-2999	381,696.00	359,892.00	75,593.36	359,892.00	0.00	0.0%
3) Employee Benefits		3000-3999	856,258.00	834,497.00	110,173.01	834,497.00	0.00	0.0%
4) Books and Supplies		4000-4999	174,997.00	180,643.00	44,591.12	227,803.00	(47,160.00)	-26.1%
5) Services and Other Operating Expenditures		5000-5999	1,120,997.00	1,373,053.00	183,758.90	1,317,052.00	56,001.00	4.1%
6) Capital Outlay		6000-6999	0.00	0.00	22,849.33	22,849.00	(22,849.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	92,227.00	92,227.00	0.00	92,227.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,692,024.00	3,922,910.00	754,947.13	3,936,918.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,360,724.00)	(1,473,140.00)	(255,482.00)	(1,484,895.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	30,000.00	30,000.00	24,000.00	24,000.00	6,000.00	20.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,351,454.00	1,351,008.00	0.00	1,387,616.00	36,608.00	2.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,321,454.00	1,321,008.00	(24,000.00)	1,363,616.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(39,270.00)	(152,132.00)	(279,482.00)	(121,279.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	348,228.33	417,319.98		417,319.98	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			348,228.33	417,319.98		417,319.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			348,228.33	417,319.98		417,319.98		
2) Ending Balance, June 30 (E + F1e)			308,958.33	265,187.98		296,040.98		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	308,958.33	346,247.98		296,040.98		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(81,060.00)		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
<b>Subtotal, LCFF Sources</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	144,313.00	144,313.00	0.00	144,313.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	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	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	38,244.00	55,524.00	10,798.37	55,524.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	23,445.00	23,445.00	5,642.49	23,445.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	17,144.00	18,301.00	0.00	18,301.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	350,000.00	350,000.00	63,000.00	350,000.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	3,100.00	3,546.00	3,837.32	3,546.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	36,555.00	36,555.00	4,801.93	36,555.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>612,801.00</b>	<b>631,684.00</b>	<b>88,080.11</b>	<b>631,684.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	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	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	21,040.00	21,040.00	0.00	21,040.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	27,000.00	27,000.00	17,550.00	27,000.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	99,587.00	85,128.50	99,587.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	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	0.00	0.0%
Specialized Secondary	7370	8590	0.00	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	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	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	0.00	0.0%
All Other State Revenue	All Other	8590	278,000.00	278,000.00	4,120.00	276,458.00	(1,542.00)	-0.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>326,040.00</b>	<b>425,627.00</b>	<b>106,798.50</b>	<b>424,085.00</b>	<b>(1,542.00)</b>	<b>-0.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	920,000.00	920,000.00	20,584.72	920,000.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications								
		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales								
		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales								
		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees								
		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students								
		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals								
		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services								
		8677	25,000.00	25,000.00	8,376.33	25,000.00	0.00	0.0%
Mitigation/Developer Fees								
		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts								
		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm								
		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources								
		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue								
		8699	231,910.00	231,910.00	221,645.47	235,705.00	3,795.00	1.6%
Tuition								
		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In								
		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools								
	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	6500	8792	215,549.00	215,549.00	53,980.00	215,549.00	0.00	0.0%
From JPAs								
	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools								
	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools								
	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	All Other	8792	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	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,392,459.00</b>	<b>1,392,459.00</b>	<b>304,586.52</b>	<b>1,396,254.00</b>	<b>3,795.00</b>	<b>0.3%</b>
<b>TOTAL, REVENUES</b>			<b>2,331,300.00</b>	<b>2,449,770.00</b>	<b>499,465.13</b>	<b>2,452,023.00</b>	<b>2,253.00</b>	<b>0.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	941,144.00	965,563.00	286,063.15	965,563.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	124,705.00	117,035.00	31,918.26	117,035.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,065,849.00</b>	<b>1,082,598.00</b>	<b>317,981.41</b>	<b>1,082,598.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	381,196.00	359,392.00	75,593.36	359,392.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	500.00	500.00	0.00	500.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>381,696.00</b>	<b>359,892.00</b>	<b>75,593.36</b>	<b>359,892.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	402,497.00	401,791.00	41,412.25	401,791.00	0.00	0.0%
PERS		3201-3202	53,037.00	48,366.00	8,409.38	48,366.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	46,104.00	43,469.00	9,408.96	43,469.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	315,989.00	304,192.00	41,654.02	304,192.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,172.00	722.00	196.79	722.00	0.00	0.0%
Workers' Compensation		3601-3602	34,028.00	33,526.00	9,091.61	33,526.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,431.00	2,431.00	0.00	2,431.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>856,258.00</b>	<b>834,497.00</b>	<b>110,173.01</b>	<b>834,497.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	21,040.00	21,040.00	10,150.91	21,040.00	0.00	0.0%
Materials and Supplies		4300	153,957.00	154,403.00	29,450.30	187,971.00	(33,568.00)	-21.7%
Noncapitalized Equipment		4400	0.00	5,200.00	4,989.91	18,792.00	(13,592.00)	-261.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>174,997.00</b>	<b>180,643.00</b>	<b>44,591.12</b>	<b>227,803.00</b>	<b>(47,160.00)</b>	<b>-26.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	67,315.00	67,315.00	4,924.99	68,165.00	(850.00)	-1.3%
Dues and Memberships		5300	411.00	411.00	200.00	411.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	130.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	2,200.00	2,200.00	0.00	2,200.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,051,071.00	1,303,127.00	178,185.88	1,245,958.00	57,169.00	4.4%
Communications		5900	0.00	0.00	318.03	318.00	(318.00)	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,120,997.00</b>	<b>1,373,053.00</b>	<b>183,758.90</b>	<b>1,317,052.00</b>	<b>56,001.00</b>	<b>4.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	22,849.33	22,849.00	(22,849.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>22,849.33</b>	<b>22,849.00</b>	<b>(22,849.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	0.0%
Payments to County Offices		7142	92,227.00	92,227.00	0.00	92,227.00	0.00	0.0%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	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	0.0%
All Other Transfers		7281-7283	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	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>92,227.00</b>	<b>92,227.00</b>	<b>0.00</b>	<b>92,227.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	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	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,692,024.00</b>	<b>3,922,910.00</b>	<b>754,947.13</b>	<b>3,936,918.00</b>	<b>(14,008.00)</b>	<b>-0.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	30,000.00	30,000.00	24,000.00	24,000.00	6,000.00	20.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>30,000.00</b>	<b>30,000.00</b>	<b>24,000.00</b>	<b>24,000.00</b>	<b>6,000.00</b>	<b>20.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	1,351,454.00	1,351,008.00	0.00	1,387,616.00	36,608.00	2.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>1,351,454.00</b>	<b>1,351,008.00</b>	<b>0.00</b>	<b>1,387,616.00</b>	<b>36,608.00</b>	<b>2.7%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>1,321,454.00</b>	<b>1,321,008.00</b>	<b>(24,000.00)</b>	<b>1,363,616.00</b>	<b>(42,608.00)</b>	<b>3.2%</b>

2016-17 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	9,381,912.00	9,381,912.00	1,146,600.00	9,557,130.00	175,218.00	1.9%
2) Federal Revenue		8100-8299	2,312,801.00	2,331,684.00	106,310.28	2,331,684.00	0.00	0.0%
3) Other State Revenue		8300-8599	540,834.00	640,421.00	104,610.28	638,879.00	(1,542.00)	-0.2%
4) Other Local Revenue		8600-8799	1,432,459.00	1,432,459.00	344,632.67	1,467,592.00	35,133.00	2.5%
5) TOTAL, REVENUES			13,668,006.00	13,786,476.00	1,702,153.23	13,995,285.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	4,798,288.00	4,906,424.00	1,365,506.12	4,906,424.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,155,687.00	2,173,877.00	594,413.84	2,173,877.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,280,041.00	3,212,949.00	651,062.53	3,212,949.00	0.00	0.0%
4) Books and Supplies		4000-4999	562,497.00	582,543.00	115,104.07	630,703.00	(48,160.00)	-8.3%
5) Services and Other Operating Expenditures		5000-5999	2,152,967.00	2,425,323.00	491,254.81	2,371,552.00	53,771.00	2.2%
6) Capital Outlay		6000-6999	0.00	0.00	22,849.33	22,849.00	(22,849.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	92,227.00	92,227.00	0.00	92,227.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,041,707.00	13,393,343.00	3,240,190.70	13,410,581.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			626,299.00	393,133.00	(1,538,037.47)	584,704.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	253,008.00	253,008.00	24,000.00	252,880.00	128.00	0.1%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(253,008.00)	(253,008.00)	(24,000.00)	(252,880.00)		

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General Fund  
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			373,291.00	140,125.00	(1,562,037.47)	331,824.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,634,223.12	5,141,093.73		5,141,093.73	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,634,223.12	5,141,093.73		5,141,093.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,634,223.12	5,141,093.73		5,141,093.73		
2) Ending Balance, June 30 (E + F1e)			5,007,514.12	5,281,218.73		5,472,917.73		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,000.00	3,000.00		3,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			308,958.33	346,247.98		296,040.98		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	17,084.40	17,084.40		17,084.40		
District Hose Repairs	0000	9780	17,084.40					
District House Repairs	0000	9780		17,084.40				
District House Repairs	0000	9780				17,084.40		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	531,788.00	545,854.00		546,538.44		
Unassigned/Unappropriated Amount		9790	4,146,683.39	4,369,032.35		4,610,253.91		



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<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	1,390,825.00	1,390,825.00	834,668.00	1,391,111.00	286.00	0.0%
Education Protection Account State Aid - Current Year		8012	102,624.00	102,624.00	29,526.00	118,102.00	15,478.00	15.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	47,564.00	47,564.00	11,258.18	46,823.00	(741.00)	-1.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	7,690,185.00	7,690,185.00	180,901.17	7,851,142.00	160,957.00	2.1%
Unsecured Roll Taxes		8042	190,714.00	190,714.00	84,989.33	187,873.00	(2,841.00)	-1.5%
Prior Years' Taxes		8043	0.00	0.00	5,257.32	2,079.00	2,079.00	New
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>9,421,912.00</b>	<b>9,421,912.00</b>	<b>1,146,600.00</b>	<b>9,597,130.00</b>	<b>175,218.00</b>	<b>1.9%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	(40,000.00)	(40,000.00)	0.00	(40,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>9,381,912.00</b>	<b>9,381,912.00</b>	<b>1,146,600.00</b>	<b>9,557,130.00</b>	<b>175,218.00</b>	<b>1.9%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	1,700,000.00	1,700,000.00	18,230.17	1,700,000.00	0.00	0.0%
Special Education Entitlement		8181	144,313.00	144,313.00	0.00	144,313.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	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	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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	0.0%
NCLB: Title I, Part A, Basic.Grants Low-Income and Neglected	3010	8290	38,244.00	55,524.00	10,798.37	55,524.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		23,445.00	5,642.49	23,445.00	0.00	0.0%

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General Fund  
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	17,144.00	18,301.00	0.00	18,301.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	350,000.00	350,000.00	63,000.00	350,000.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	3,100.00	3,546.00	3,837.32	3,546.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	36,555.00	36,555.00	4,801.93	36,555.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,312,801.00</b>	<b>2,331,684.00</b>	<b>106,310.28</b>	<b>2,331,684.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	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	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	140,394.00	140,394.00	0.00	140,394.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	95,440.00	95,440.00	(3,955.16)	95,440.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	27,000.00	27,000.00	17,550.00	27,000.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	99,587.00	85,128.50	99,587.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	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	0.00	0.0%
Specialized Secondary	7370	8590	0.00	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	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	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	0.00	0.0%
All Other State Revenue	All Other	8590	278,000.00	278,000.00	5,886.94	276,458.00	(1,542.00)	-0.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>540,834.00</b>	<b>640,421.00</b>	<b>104,610.28</b>	<b>638,879.00</b>	<b>(1,542.00)</b>	<b>-0.2%</b>

2016-17 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	920,000.00	920,000.00	20,584.72	920,000.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	13,000.00	13,000.00	1,177.00	13,000.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	1,620.50	2,000.00	1,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	25,000.00	25,000.00	8,376.33	25,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	257,910.00	257,910.00	258,894.12	292,043.00	34,133.00	13.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	215,549.00	215,549.00	53,980.00	215,549.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,432,459.00</b>	<b>1,432,459.00</b>	<b>344,632.67</b>	<b>1,467,592.00</b>	<b>35,133.00</b>	<b>2.5%</b>
<b>TOTAL, REVENUES</b>			<b>13,668,006.00</b>	<b>13,786,476.00</b>	<b>1,702,153.23</b>	<b>13,995,285.00</b>	<b>208,809.00</b>	<b>1.5%</b>

2016-17 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	4,071,331.00	4,139,001.00	1,118,857.25	4,139,001.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	215,077.00	211,407.00	60,566.01	211,407.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	507,880.00	552,016.00	186,082.86	552,016.00	0.00	0.0%
Other Certificated Salaries		1900	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>4,798,288.00</b>	<b>4,906,424.00</b>	<b>1,365,506.12</b>	<b>4,906,424.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	624,544.00	639,264.00	133,393.12	639,264.00	0.00	0.0%
Classified Support Salaries		2200	841,148.00	842,032.00	242,041.50	842,032.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	224,633.00	224,633.00	76,593.44	224,633.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	460,862.00	463,448.00	141,287.21	463,448.00	0.00	0.0%
Other Classified Salaries		2900	4,500.00	4,500.00	1,098.57	4,500.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,155,687.00</b>	<b>2,173,877.00</b>	<b>594,413.84</b>	<b>2,173,877.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	863,271.00	871,236.00	166,842.73	871,236.00	0.00	0.0%
PERS		3201-3202	295,381.00	295,988.00	76,476.04	295,988.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	241,310.00	243,089.00	62,822.74	243,089.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,367,052.00	1,340,618.00	268,746.23	1,340,618.00	0.00	0.0%
Unemployment Insurance		3501-3502	4,927.00	3,543.00	979.96	3,543.00	0.00	0.0%
Workers' Compensation		3601-3602	173,198.00	173,573.00	56,968.91	173,573.00	0.00	0.0%
OPEB, Allocated		3701-3702	120,000.00	120,000.00	7,052.84	120,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	214,902.00	164,902.00	11,173.08	164,902.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,280,041.00</b>	<b>3,212,949.00</b>	<b>651,062.53</b>	<b>3,212,949.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	30,000.00	30,000.00	10,615.19	30,000.00	0.00	0.0%
Books and Other Reference Materials		4200	21,040.00	21,040.00	10,150.91	21,040.00	0.00	0.0%
Materials and Supplies		4300	471,457.00	486,303.00	87,291.05	520,871.00	(34,568.00)	-7.1%
Noncapitalized Equipment		4400	40,000.00	45,200.00	7,046.92	58,792.00	(13,592.00)	-30.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>562,497.00</b>	<b>582,543.00</b>	<b>115,104.07</b>	<b>630,703.00</b>	<b>(48,160.00)</b>	<b>-8.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	119,315.00	115,715.00	12,858.95	116,565.00	(850.00)	-0.7%
Dues and Memberships		5300	20,511.00	21,311.00	13,965.02	21,311.00	0.00	0.0%
Insurance		5400-5450	59,000.00	59,000.00	61,708.00	59,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	316,700.00	317,600.00	139,980.26	317,600.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	116,990.00	120,690.00	28,827.91	120,690.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,440,256.00	1,710,812.00	209,206.26	1,655,873.00	54,939.00	3.2%
Communications		5900	80,195.00	80,195.00	24,708.41	80,513.00	(318.00)	-0.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,152,967.00</b>	<b>2,425,323.00</b>	<b>491,254.81</b>	<b>2,371,552.00</b>	<b>53,771.00</b>	<b>2.2%</b>

2016-17 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	22,849.33	22,849.00	(22,849.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>22,849.33</b>	<b>22,849.00</b>	<b>(22,849.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	0.0%
Payments to County Offices		7142	92,227.00	92,227.00	0.00	92,227.00	0.00	0.0%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	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	0.0%
All Other Transfers		7281-7283	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	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>92,227.00</b>	<b>92,227.00</b>	<b>0.00</b>	<b>92,227.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>13,041,707.00</b>	<b>13,393,343.00</b>	<b>3,240,190.70</b>	<b>13,410,581.00</b>	<b>(17,238.00)</b>	<b>-0.1%</b>

2016-17 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	5,872.00	(5,872.00)	New
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	223,008.00	223,008.00	0.00	223,008.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	30,000.00	30,000.00	24,000.00	24,000.00	6,000.00	20.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>253,008.00</b>	<b>253,008.00</b>	<b>24,000.00</b>	<b>252,880.00</b>	<b>128.00</b>	<b>0.1%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>(253,008.00)</b>	<b>(253,008.00)</b>	<b>(24,000.00)</b>	<b>(252,880.00)</b>	<b>(128.00)</b>	<b>-0.1%</b>

<u>Resource</u>	<u>Description</u>	<u>2016-17 Projected Year Totals</u>
6230	California Clean Energy Jobs Act	54,354.00
6264	Educator Effectiveness	41,120.00
6300	Lottery: Instructional Materials	30,349.68
6512	Special Ed: Mental Health Services	13,983.00
9010	Other Restricted Local	156,234.30
Total, Restricted Balance		<u>296,040.98</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	34,372.00	34,372.00	0.00	28,868.00	(5,504.00)	-16.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			34,372.00	34,372.00	0.00	28,868.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	5,155.00	(5,155.00)	New
5) Services and Other Operating Expenditures		5000-5999	34,372.00	34,372.00	0.00	29,585.00	4,787.00	13.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			34,372.00	34,372.00	0.00	34,740.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	0.00	(5,872.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	5,872.00	5,872.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	5,872.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	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	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	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	0.0%
State Preschool	6105	8590	34,372.00	34,372.00	0.00	28,868.00	(5,504.00)	-16.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>34,372.00</b>	<b>34,372.00</b>	<b>0.00</b>	<b>28,868.00</b>	<b>(5,504.00)</b>	<b>-16.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>34,372.00</b>	<b>34,372.00</b>	<b>0.00</b>	<b>28,868.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	5,155.00	(5,155.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,155.00</b>	<b>(5,155.00)</b>	<b>New</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	34,372.00	34,372.00	0.00	29,585.00	4,787.00	13.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>34,372.00</b>	<b>34,372.00</b>	<b>0.00</b>	<b>29,585.00</b>	<b>4,787.00</b>	<b>13.9%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>34,372.00</b>	<b>34,372.00</b>	<b>0.00</b>	<b>34,740.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	5,872.00	5,872.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,872.00</b>	<b>5,872.00</b>	<b>New</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,872.00</b>		

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	165,000.00	165,000.00	0.00	165,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	14,000.00	14,000.00	0.00	14,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	32,000.00	32,000.00	2,383.19	32,000.00	0.00	0.0%
5) TOTAL, REVENUES			211,000.00	211,000.00	2,383.19	211,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	161,069.00	161,069.00	38,782.97	161,069.00	0.00	0.0%
3) Employee Benefits		3000-3999	97,693.00	97,693.00	18,891.74	97,693.00	0.00	0.0%
4) Books and Supplies		4000-4999	163,000.00	163,000.00	30,959.09	163,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,250.00	12,250.00	4,901.41	12,250.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	25,177.85	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			434,012.00	434,012.00	118,713.06	434,012.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(223,012.00)	(223,012.00)	(116,329.87)	(223,012.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	223,012.00	223,012.00	0.00	223,012.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			223,012.00	223,012.00	0.00	223,012.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(116,329.87)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	59,065.11	39,677.43		39,677.43	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,065.11	39,677.43		39,677.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,065.11	39,677.43		39,677.43		
2) Ending Balance, June 30 (E + F1e)			59,065.11	39,677.43		39,677.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	59,065.11	39,677.43		39,677.43		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	165,000.00	165,000.00	0.00	165,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>165,000.00</b>	<b>165,000.00</b>	<b>0.00</b>	<b>165,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	14,000.00	14,000.00	0.00	14,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>14,000.00</b>	<b>14,000.00</b>	<b>0.00</b>	<b>14,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	32,000.00	32,000.00	2,383.19	32,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>32,000.00</b>	<b>32,000.00</b>	<b>2,383.19</b>	<b>32,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>211,000.00</b>	<b>211,000.00</b>	<b>2,383.19</b>	<b>211,000.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	161,069.00	161,069.00	38,782.97	161,069.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>161,069.00</b>	<b>161,069.00</b>	<b>38,782.97</b>	<b>161,069.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	20,702.00	20,702.00	4,980.86	20,702.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	11,403.00	11,403.00	2,779.48	11,403.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	62,068.00	62,068.00	10,216.11	62,068.00	0.00	0.0%
Unemployment Insurance		3501-3502	75.00	75.00	19.38	75.00	0.00	0.0%
Workers' Compensation		3601-3602	3,445.00	3,445.00	895.91	3,445.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>97,693.00</b>	<b>97,693.00</b>	<b>18,891.74</b>	<b>97,693.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	8,000.00	8,000.00	1,099.47	8,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	155,000.00	155,000.00	29,859.62	155,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>163,000.00</b>	<b>163,000.00</b>	<b>30,959.09</b>	<b>163,000.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,500.00	2,500.00	196.77	2,500.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,500.00	1,500.00	322.64	1,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,750.00	4,750.00	2,341.00	4,750.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,500.00	3,500.00	2,041.00	3,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>12,250.00</b>	<b>12,250.00</b>	<b>4,901.41</b>	<b>12,250.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	25,177.85	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>25,177.85</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Debt Service</b>								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>434,012.00</b>	<b>434,012.00</b>	<b>118,713.06</b>	<b>434,012.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	223,012.00	223,012.00	0.00	223,012.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>223,012.00</b>	<b>223,012.00</b>	<b>0.00</b>	<b>223,012.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>223,012.00</b>	<b>223,012.00</b>	<b>0.00</b>	<b>223,012.00</b>		

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	39,677.43
Total, Restricted Balance		<u>39,677.43</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	100.00	0.00	100.00	0.00	0.0%
5) TOTAL, REVENUES			40,100.00	40,100.00	0.00	40,100.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	40,100.00	40,100.00	27,330.13	40,100.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			40,100.00	40,100.00	27,330.13	40,100.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	(27,330.13)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(27,330.13)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	312,185.09	353,851.92		353,851.92	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			312,185.09	353,851.92		353,851.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			312,185.09	353,851.92		353,851.92		
2) Ending Balance, June 30 (E + F1e)			312,185.09	353,851.92		353,851.92		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	312,185.09	353,851.92		353,851.92		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>40,000.00</b>	<b>40,000.00</b>	<b>0.00</b>	<b>40,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	100.00	0.00	100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>100.00</b>	<b>100.00</b>	<b>0.00</b>	<b>100.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>40,100.00</b>	<b>40,100.00</b>	<b>0.00</b>	<b>40,100.00</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	40,100.00	40,100.00	27,330.13	40,100.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			40,100.00	40,100.00	27,330.13	40,100.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			40,100.00	40,100.00	27,330.13	40,100.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40.00	40.00	0.00	40.00	0.00	0.0%
5) TOTAL, REVENUES			40.00	40.00	0.00	40.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			40.00	40.00	0.00	40.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			40.00	40.00	0.00	40.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	111,856.73	112,056.44		112,056.44	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			111,856.73	112,056.44		112,056.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			111,856.73	112,056.44		112,056.44		
2) Ending Balance, June 30 (E + F1e)			111,896.73	112,096.44		112,096.44		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	111,896.73	112,096.44		112,096.44		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	40.00	40.00	0.00	40.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			40.00	40.00	0.00	40.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			40.00	40.00	0.00	40.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10,000.00	10,000.00	0.00	10,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	15,779.87		15,779.87	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	15,779.87		15,779.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	15,779.87		15,779.87		
2) Ending Balance, June 30 (E + F1e)			10,000.00	25,779.87		25,779.87		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	10,000.00	25,779.87		25,779.87		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>10,000.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>10,000.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>10,000.00</b>		

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

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

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

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,091,853.00	1,091,853.00	0.00	1,091,853.00	0.00	0.0%
5) TOTAL, REVENUES			1,091,853.00	1,091,853.00	0.00	1,091,853.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,091,853.00	1,091,853.00	0.00	1,091,853.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,091,853.00	1,091,853.00	0.00	1,091,853.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,008,869.55	957,003.42		957,003.42	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,008,869.55	957,003.42		957,003.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,008,869.55	957,003.42		957,003.42		
2) Ending Balance, June 30 (E + F1e)			1,008,869.55	957,003.42		957,003.42		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,008,869.55	957,003.42		957,003.42		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		



2016-17 First Interim  
Bond Interest and Redemption Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	1,091,853.00	1,091,853.00	0.00	1,091,853.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,091,853.00</b>	<b>1,091,853.00</b>	<b>0.00</b>	<b>1,091,853.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,091,853.00</b>	<b>1,091,853.00</b>	<b>0.00</b>	<b>1,091,853.00</b>		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	615,000.00	615,000.00	0.00	615,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	476,853.00	476,853.00	0.00	476,853.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,091,853.00</b>	<b>1,091,853.00</b>	<b>0.00</b>	<b>1,091,853.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,091,853.00</b>	<b>1,091,853.00</b>	<b>0.00</b>	<b>1,091,853.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30.00	30.00	125.00	30.00	0.00	0.0%
5) TOTAL, REVENUES			30.00	30.00	125.00	30.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	60,700.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	30,000.00	30,000.00	34,750.00	30,000.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			30,000.00	30,000.00	95,450.00	30,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(29,970.00)	(29,970.00)	(95,325.00)	(29,970.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	30,000.00	30,000.00	24,000.00	24,000.00	(6,000.00)	-20.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,000.00	30,000.00	24,000.00	24,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			30.00	30.00	(71,325.00)	(5,970.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	151,570.01	136,763.06		136,763.06	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			151,570.01	136,763.06		136,763.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			151,570.01	136,763.06		136,763.06		
2) Ending Net Position, June 30 (E + F1e)			151,600.01	136,793.06		130,793.06		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	151,600.01	136,793.06		130,793.06		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30.00	30.00	0.00	30.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	0.00	0.00	125.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			30.00	30.00	125.00	30.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			30.00	30.00	125.00	30.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	60,700.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>60,700.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	30,000.00	30,000.00	34,750.00	30,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>30,000.00</b>	<b>30,000.00</b>	<b>34,750.00</b>	<b>30,000.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>30,000.00</b>	<b>30,000.00</b>	<b>95,450.00</b>	<b>30,000.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	30,000.00	30,000.00	24,000.00	24,000.00	(6,000.00)	-20.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>30,000.00</b>	<b>30,000.00</b>	<b>24,000.00</b>	<b>24,000.00</b>	<b>(6,000.00)</b>	<b>-20.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7689	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)</b>			<b>30,000.00</b>	<b>30,000.00</b>	<b>24,000.00</b>	<b>24,000.00</b>		



<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
	Total, Restricted Net Position	<u>0.00</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	392.35	414.15	392.35	392.35	(21.80)	-5%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	94.05	99.03	94.05	94.05	(4.98)	-5%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	486.40	513.18	486.40	486.40	(26.78)	-5%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	486.40	513.18	486.40	486.40	(26.78)	-5%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	3.48	3.48	3.48	3.48	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	3.48	3.48	3.48	3.48	0.00	0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	3.48	3.48	3.48	3.48	0.00	0%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>5. County Operations Grant ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
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%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
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%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 01 or Fund 62.</b>						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
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%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
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%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
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%

ACTUALS THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
(Enter Month Name)									
<b>A. BEGINNING CASH</b>		5,288,176.00	5,286,253.00	5,078,024.00	4,307,302.00	3,704,924.00	2,698,227.00	6,240,821.00	5,321,288.00
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	208,667.00	208,667.00	208,667.00	238,193.00	0.00	0.00	83,467.00	110,000.00
Property Taxes	8020-8079	195,841.00	0.00	0.00	86,565.00	0.00	4,300,000.00	170,000.00	60,000.00
Miscellaneous Funds	8080-8099							(40,000.00)	
Federal Revenue	8100-8299	589.00	16,480.00	87,491.00	1,750.00	8,500.00	20,000.00		1,750,000.00
Other State Revenue	8300-8599	42,564.00	850.00	64,235.00	(3,038.00)	60,000.00	175,000.00	130,000.00	0.00
Other Local Revenue	8600-8799	32,101.00	304,228.00	8,376.00	(73.00)	53,000.00	500,000.00	53,000.00	53,000.00
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979	479,762.00	530,225.00	368,769.00	323,397.00	121,500.00	4,995,000.00	424,467.00	1,973,000.00
<b>TOTAL RECEIPTS</b>									
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	51,669.00	418,397.00	448,317.00	447,124.00	457,914.00	440,000.00	440,000.00	440,000.00
Classified Salaries	2000-2999	79,665.00	142,299.00	178,982.00	193,468.00	217,374.00	195,000.00	195,000.00	195,000.00
Employee Benefits	3000-3999	61,857.00	151,166.00	222,963.00	215,076.00	220,909.00	262,000.00	262,000.00	330,000.00
Books and Supplies	4000-4999	(1,693.00)	22,847.00	64,318.00	29,632.00	81,092.00	62,000.00	62,000.00	62,000.00
Services	5000-5999	43,338.00	54,919.00	240,258.00	152,739.00	119,912.00	250,000.00	250,000.00	250,000.00
Capital Outlay	6000-6599			22,849.00					
Other Outgo	7000-7499							215,000.00	13,880.00
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
<b>TOTAL DISBURSEMENTS</b>		234,836.00	789,628.00	1,177,687.00	1,038,039.00	1,097,201.00	1,209,000.00	1,424,000.00	1,290,880.00
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199								
Accounts Receivable	9200-9299	34,310.00	15,371.00	4,196.00	83,142.00	2,700.00	12,961.00		
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
<b>SUBTOTAL</b>		34,310.00	15,371.00	4,196.00	83,142.00	2,700.00	12,961.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	291,159.00	(35,803.00)	(34,000.00)	(29,122.00)	33,696.00	256,367.00	(80,000.00)	(80,000.00)
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
<b>SUBTOTAL</b>		291,159.00	(35,803.00)	(34,000.00)	(29,122.00)	33,696.00	256,367.00	(80,000.00)	(80,000.00)
Nonoperating									
Suspense Clearing	9910								
<b>TOTAL BALANCE SHEET ITEMS</b>		(256,849.00)	51,174.00	38,196.00	112,264.00	(30,996.00)	(243,406.00)	80,000.00	80,000.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(11,923.00)	(208,229.00)	(770,722.00)	(602,376.00)	(1,006,697.00)	3,542,594.00	(919,533.00)	762,120.00
<b>F. ENDING CASH (A + E)</b>		5,286,253.00	5,078,024.00	4,307,302.00	3,704,924.00	2,698,227.00	6,240,821.00	5,321,288.00	6,083,408.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

ACTUALS THROUGH THE MONTH OF (Enter Month Name):	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>A. BEGINNING CASH</b>	6,083,408.00	5,179,408.00	7,565,408.00	6,866,208.00				
<b>B. RECEIPTS</b>								
LCFF/Revenue Limit Sources								
Principal Apportionment	110,000.00	110,000.00	110,000.00	121,552.00			1,509,213.00	1,509,213.00
Property Taxes	0.00	2,950,000.00	75,000.00	250,511.00			8,087,917.00	8,087,917.00
Miscellaneous Funds							(40,000.00)	(40,000.00)
Federal Revenue	42,000.00	100,000.00	151,800.00	125,074.00			2,331,684.00	2,331,684.00
Other State Revenue	30,000.00	55,000.00	40,000.00	44,268.00			638,879.00	638,879.00
Other Local Revenue	53,000.00	300,000.00	53,000.00	57,960.00			1,467,592.00	1,467,592.00
Interfund Transfers In							0.00	0.00
All Other Financing Sources							0.00	0.00
<b>TOTAL RECEIPTS</b>	235,000.00	3,515,000.00	429,800.00	599,365.00	0.00	0.00	13,995,285.00	13,995,285.00
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	440,000.00	440,000.00	440,000.00	443,003.00			4,906,424.00	4,906,424.00
Classified Salaries	195,000.00	195,000.00	195,000.00	192,089.00			2,173,877.00	2,173,877.00
Employee Benefits	262,000.00	262,000.00	262,000.00	700,978.00			3,212,949.00	3,212,949.00
Books and Supplies	62,000.00	62,000.00	62,000.00	62,507.00			630,703.00	630,703.00
Services	250,000.00	250,000.00	250,000.00	260,386.00			2,371,552.00	2,371,552.00
Capital Outlay							22,849.00	22,849.00
Other Outgo	46,000.00			46,227.00			92,227.00	92,227.00
Interfund Transfers Out	24,000.00						252,880.00	252,880.00
All Other Financing Uses							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	1,279,000.00	1,209,000.00	1,209,000.00	1,705,190.00	0.00	0.00	13,663,461.00	13,663,461.00
<b>D. BALANCE SHEET ITEMS</b>								
Assets and Deferred Outflows								
Cash Not in Treasury							0.00	0.00
Accounts Receivable	60,000.00						212,680.00	212,680.00
Due From Other Funds							0.00	0.00
Stores							0.00	0.00
Prepaid Expenditures							0.00	0.00
Other Current Assets							0.00	0.00
Deferred Outflows of Resources							0.00	0.00
<b>SUBTOTAL</b>	60,000.00	0.00	0.00	0.00	0.00	0.00	212,680.00	212,680.00
Liabilities and Deferred Inflows								
Accounts Payable	(80,000.00)	(80,000.00)	(80,000.00)	(82,297.00)			0.00	0.00
Due To Other Funds							0.00	0.00
Current Loans							0.00	0.00
Unearned Revenues							0.00	0.00
Deferred Inflows of Resources							0.00	0.00
<b>SUBTOTAL</b>	(80,000.00)	(80,000.00)	(80,000.00)	(82,297.00)	0.00	0.00	0.00	0.00
Nonoperating								
Suspense Clearing							0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>	140,000.00	80,000.00	80,000.00	82,297.00	0.00	0.00	212,680.00	212,680.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	(904,000.00)	2,386,000.00	(699,200.00)	(1,023,528.00)	0.00	0.00	544,504.00	331,824.00
<b>F. ENDING CASH (A + E)</b>	5,179,408.00	7,565,408.00	6,866,208.00	5,842,680.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>							5,842,680.00	

		July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name)									
<b>A. BEGINNING CASH</b>		5,842,680.00	5,842,680.00	5,842,680.00	5,842,680.00	5,842,680.00	5,842,680.00	5,842,680.00	5,842,680.00
<b>B. RECEIPTS</b>									
	LFFF/Revenue Limit Sources								
	Principal Apportionment								
	Property Taxes								
	Miscellaneous Funds								
	Federal Revenue								
	Other State Revenue								
	Other Local Revenue								
	Interfund Transfers In								
	All Other Financing Sources								
	<b>TOTAL RECEIPTS</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>C. DISBURSEMENTS</b>									
	Certificated Salaries								
	Classified Salaries								
	Employee Benefits								
	Books and Supplies								
	Services								
	Capital Outlay								
	Other Outgo								
	Interfund Transfers Out								
	All Other Financing Uses								
	<b>TOTAL DISBURSEMENTS</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>D. BALANCE SHEET ITEMS</b>									
<b>Assets and Deferred Outflows</b>									
	Cash Not In Treasury								
	Accounts Receivable								
	Due From Other Funds								
	Stores								
	Prepaid Expenditures								
	Other Current Assets								
	Deferred Outflows of Resources								
	<b>SUBTOTAL</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Liabilities and Deferred Inflows</b>									
	Accounts Payable								
	Due To Other Funds								
	Current Loans								
	Unearned Revenues								
	Deferred Inflows of Resources								
	<b>SUBTOTAL</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Nonoperating</b>									
	Suspense Clearing								
	<b>TOTAL BALANCE SHEET ITEMS</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>									
<b>F. ENDING CASH (A + E)</b>		5,842,680.00	5,842,680.00	5,842,680.00	5,842,680.00	5,842,680.00	5,842,680.00	5,842,680.00	5,842,680.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

ACTUALS THROUGH THE MONTH OF (Enter Month Name):	Object	2016-17 INTERIM REPORT				June	Accruals	Adjustments	TOTAL	BUDGET
		March	April	May	June					
A. BEGINNING CASH		5,842,680.00	5,842,680.00	5,842,680.00	5,842,680.00					
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019								0.00	
Property Taxes	8020-8079								0.00	
Miscellaneous Funds	8080-8099								0.00	
Federal Revenue	8100-8299								0.00	
Other State Revenue	8300-8599								0.00	
Other Local Revenue	8600-8799								0.00	
Interfund Transfers In	8910-8929								0.00	
All Other Financing Sources	8930-8979								0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
C. DISBURSEMENTS										
Certificated Salaries	1000-1999								0.00	
Classified Salaries	2000-2999								0.00	
Employee Benefits	3000-3999								0.00	
Books and Supplies	4000-4999								0.00	
Services	5000-5999								0.00	
Capital Outlay	6000-6599								0.00	
Other Outgo	7000-7499								0.00	
Interfund Transfers Out	7600-7629								0.00	
All Other Financing Uses	7630-7699								0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199								0.00	
Accounts Receivable	9200-9299								0.00	
Due From Other Funds	9310								0.00	
Stores	9320								0.00	
Prepaid Expenditures	9330								0.00	
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599								0.00	
Due To Other Funds	9610								0.00	
Current Loans	9640								0.00	
Unearned Revenues	9650								0.00	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
F. ENDING CASH (A + E)		5,842,680.00	5,842,680.00	5,842,680.00	5,842,680.00				5,842,680.00	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									5,842,680.00	



NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: Dec 15th, 2016 Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

**POSITIVE CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

**QUALIFIED CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

**NEGATIVE CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Bruce Abbott Telephone: 707 878 2226  
Title: Chief Business Official E-mail: bruce.abbott@shorelineunified.org

**Criteria and Standards Review Summary**

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2015-16) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

**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) 295,323.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 9,877,927.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 2.99%

**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)	425,823.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	6,000.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	21,000.00
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)	33,996.69
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)	486,819.69
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	486,819.69

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	8,170,498.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,146,281.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,535,057.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	172,424.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	156,409.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	521,555.00
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)	1,103,016.31
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)	34,740.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	434,012.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	13,273,992.31

**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 2017-18 see <a href="http://www.cde.ca.gov/fg/ac/ic/">www.cde.ca.gov/fg/ac/ic/</a> ) (Line A10 divided by Line B18)	3.67%
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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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>486,819.69</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>6,295.34</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.72%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.72%) 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>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>0.00</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
<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>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>0.00</u>

Approved indirect cost rate: 3.72%  
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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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	9,557,130.00	2.30%	9,777,186.00	-2.78%	9,505,786.00
2. Federal Revenues	8100-8299	1,700,000.00	0.00%	1,700,000.00	0.00%	1,700,000.00
3. Other State Revenues	8300-8599	214,794.00	-56.62%	93,170.00	0.00%	93,170.00
4. Other Local Revenues	8600-8799	71,338.00	0.00%	71,338.00	0.00%	71,338.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(1,387,616.00)	0.00%	(1,387,616.00)	0.00%	(1,387,616.00)
6. Total (Sum lines A1 thru A5c)		10,155,646.00	0.97%	10,254,078.00	-2.65%	9,982,678.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,823,826.00		3,998,425.00
b. Step & Column Adjustment				58,122.00		60,776.00
c. Cost-of-Living Adjustment				76,477.00		
d. Other Adjustments				40,000.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,823,826.00	4.57%	3,998,425.00	1.52%	4,059,201.00
2. Classified Salaries						
a. Base Salaries				1,813,985.00		1,841,195.00
b. Step & Column Adjustment				27,210.00		27,618.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,813,985.00	1.50%	1,841,195.00	1.50%	1,868,813.00
3. Employee Benefits	3000-3999	2,378,452.00	0.80%	2,397,514.00	3.20%	2,474,150.00
4. Books and Supplies	4000-4999	402,900.00	-5.23%	381,812.00	2.46%	391,205.00
5. Services and Other Operating Expenditures	5000-5999	1,054,500.00	2.60%	1,081,955.00	2.46%	1,108,571.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	228,880.00	2.39%	234,350.00	2.46%	240,115.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		9,702,543.00	2.40%	9,935,251.00	2.08%	10,142,055.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		453,103.00		318,827.00		(159,377.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,723,773.75		5,176,876.75		5,495,703.75
2. Ending Fund Balance (Sum lines C and D1)		5,176,876.75		5,495,703.75		5,336,326.75
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,000.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	17,084.40				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	546,538.44				
2. Unassigned/Unappropriated	9790	4,610,253.91		5,495,703.75		5,336,326.75
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,176,876.75		5,495,703.75		5,336,326.75



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	546,538.44		0.00		0.00
c. Unassigned/Unappropriated	9790	4,610,253.91		5,495,703.75		5,336,326.75
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
		5,156,792.35		5,495,703.75		5,336,326.75
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Full time Principal will be hired in 2017-18 replacing 2 Interim Principals						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	631,684.00	0.00%	631,684.00	0.00%	631,684.00
3. Other State Revenues	8300-8599	424,085.00	0.00%	424,085.00	0.00%	424,085.00
4. Other Local Revenues	8600-8799	1,396,254.00	-1.13%	1,380,454.00	0.67%	1,389,746.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	1,387,616.00	0.00%	1,387,616.00	0.00%	1,387,616.00
6. Total (Sum lines A1 thru A5c)		3,839,639.00	-0.41%	3,823,839.00	0.24%	3,833,131.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,082,598.00		1,119,903.00
b. Step & Column Adjustment				15,988.00		17,023.00
c. Cost-of-Living Adjustment				21,317.00		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,082,598.00	3.45%	1,119,903.00	1.52%	1,136,926.00
2. Classified Salaries						
a. Base Salaries				359,892.00		365,290.00
b. Step & Column Adjustment				5,398.00		5,479.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	359,892.00	1.50%	365,290.00	1.50%	370,769.00
3. Employee Benefits	3000-3999	834,497.00	2.79%	857,746.00	2.86%	882,246.00
4. Books and Supplies	4000-4999	227,803.00	-34.02%	150,306.00	2.12%	153,486.00
5. Services and Other Operating Expenditures	5000-5999	1,317,052.00	0.15%	1,319,027.00	-2.87%	1,281,208.00
6. Capital Outlay	6000-6999	22,849.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	92,227.00	0.00%	92,227.00	0.00%	92,227.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	24,000.00	0.00%	24,000.00	0.00%	24,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,960,918.00	-0.82%	3,928,499.00	0.31%	3,940,862.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(121,279.00)		(104,660.00)		(107,731.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		417,319.98		296,040.98		191,380.98
2. Ending Fund Balance (Sum lines C and D1)		296,040.98		191,380.98		83,649.98
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		191,380.98		83,649.98
b. Restricted	9740	296,040.98				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		296,040.98		191,380.98		83,649.98

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	9,557,130.00	2.30%	9,777,186.00	-2.78%	9,505,786.00
2. Federal Revenues	8100-8299	2,331,684.00	0.00%	2,331,684.00	0.00%	2,331,684.00
3. Other State Revenues	8300-8599	638,879.00	-19.04%	517,255.00	0.00%	517,255.00
4. Other Local Revenues	8600-8799	1,467,592.00	-1.08%	1,451,792.00	0.64%	1,461,084.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		13,995,285.00	0.59%	14,077,917.00	-1.86%	13,815,809.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				4,906,424.00		5,118,328.00
b. Step & Column Adjustment				74,110.00		77,799.00
c. Cost-of-Living Adjustment				97,794.00		0.00
d. Other Adjustments				40,000.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,906,424.00	4.32%	5,118,328.00	1.52%	5,196,127.00
2. Classified Salaries						
a. Base Salaries				2,173,877.00		2,206,485.00
b. Step & Column Adjustment				32,608.00		33,097.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,173,877.00	1.50%	2,206,485.00	1.50%	2,239,582.00
3. Employee Benefits	3000-3999	3,212,949.00	1.32%	3,255,260.00	3.11%	3,356,396.00
4. Books and Supplies	4000-4999	630,703.00	-15.63%	532,118.00	2.36%	544,691.00
5. Services and Other Operating Expenditures	5000-5999	2,371,552.00	1.24%	2,400,982.00	-0.47%	2,389,779.00
6. Capital Outlay	6000-6999	22,849.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	92,227.00	0.00%	92,227.00	0.00%	92,227.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	252,880.00	2.16%	258,350.00	2.23%	264,115.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		13,663,461.00	1.47%	13,863,750.00	1.58%	14,082,917.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		331,824.00		214,167.00		(267,108.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,141,093.73		5,472,917.73		5,687,084.73
2. Ending Fund Balance (Sum lines C and D1)		5,472,917.73		5,687,084.73		5,419,976.73
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,000.00		191,380.98		83,649.98
b. Restricted	9740	296,040.98		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	17,084.40		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	546,538.44		0.00		0.00
2. Unassigned/Unappropriated	9790	4,610,253.91		5,495,703.75		5,336,326.75
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,472,917.73		5,687,084.73		5,419,976.73

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	546,538.44		0.00		0.00
c. Unassigned/Unappropriated	9790	4,610,253.91		5,495,703.75		5,336,326.75
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
<b>3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)</b>		<b>5,156,792.35</b>		<b>5,495,703.75</b>		<b>5,336,326.75</b>
<b>4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)</b>		<b>37.74%</b>		<b>39.64%</b>		<b>37.89%</b>
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
<b>2. Special education pass-through funds</b>						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
<b>2. District ADA</b>						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter projections)						
		486.40		486.40		486.40
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		13,663,461.00		13,863,750.00		14,082,917.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		13,663,461.00		13,863,750.00		14,082,917.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		546,538.44		554,550.00		563,316.68
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		66,000.00		66,000.00		66,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		546,538.44		554,550.00		563,316.68
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Deviations from the standards must be explained and may affect the interim certification.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: -2.0% to +2.0%

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

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2016-17)	District Regular	513.18		
	Charter School		0.00	
	<b>Total ADA</b>	<b>513.18</b>	<b>486.40</b>	<b>-5.2%</b>
1st Subsequent Year (2017-18)	District Regular	486.40	486.40	
	Charter School			
	<b>Total ADA</b>	<b>486.40</b>	<b>486.40</b>	<b>0.0%</b>
2nd Subsequent Year (2018-19)	District Regular	486.40	486.40	
	Charter School			
	<b>Total ADA</b>	<b>486.40</b>	<b>486.40</b>	<b>0.0%</b>

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

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

Neighboring District denied inter-district transfers

**2. CRITERION: Enrollment**

**STANDARD:** Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

**2A. Calculating the District's Enrollment Variances**

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2016-17) District Regular Charter School				
	521	513		
	<b>Total Enrollment</b>	<b>521</b>	<b>513</b>	<b>-1.5%</b>
1st Subsequent Year (2017-18) District Regular Charter School				
	513	513		
	<b>Total Enrollment</b>	<b>513</b>	<b>513</b>	<b>0.0%</b>
2nd Subsequent Year (2018-19) District Regular Charter School				
	513	513		
	<b>Total Enrollment</b>	<b>513</b>	<b>513</b>	<b>0.0%</b>

**2B. Comparison of District Enrollment to the Standard**

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

- 1a. STANDARD MET - Enrollment projections have not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4*)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	481	509	94.5%
Second Prior Year (2014-15)			
District Regular	494	519	
Charter School			
<b>Total ADA/Enrollment</b>	<b>494</b>	<b>519</b>	<b>95.2%</b>
First Prior Year (2015-16)			
District Regular	513	525	
Charter School	0	525	
<b>Total ADA/Enrollment</b>	<b>513</b>	<b>1,050</b>	<b>48.9%</b>
		Historical Average Ratio:	79.5%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		80.0%

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

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2016-17)				
District Regular	486	513		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>486</b>	<b>513</b>	<b>94.7%</b>	<b>Not Met</b>
1st Subsequent Year (2017-18)				
District Regular	487	513		
Charter School				
<b>Total ADA/Enrollment</b>	<b>487</b>	<b>513</b>	<b>94.9%</b>	<b>Not Met</b>
2nd Subsequent Year (2018-19)				
District Regular	487	513		
Charter School				
<b>Total ADA/Enrollment</b>	<b>487</b>	<b>513</b>	<b>94.9%</b>	<b>Not Met</b>

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:  
(required if NOT met)

Neighboring District stopped all inter-district transfers



**4. CRITERION: LCFF Revenue**

**STANDARD:** Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2016-17)	9,421,912.00		
1st Subsequent Year (2017-18)	9,652,617.00	9,777,186.00	1.3%	Met
2nd Subsequent Year (2018-19)	9,274,424.00	9,505,786.00	2.5%	Not Met

**4B. Comparison of District LCFF Revenue to the Standard**

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

- 1a. **STANDARD NOT MET** - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:  
(required if NOT met)

Will the passing of Prop 55 Shoreline will continue to recieve EPA like funds.

**5. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2013-14)	7,722,263.12	9,493,626.72	81.3%
Second Prior Year (2014-15)	7,842,716.91	9,210,344.14	85.2%
First Prior Year (2015-16)	8,075,109.90	9,403,562.97	85.9%
	Historical Average Ratio:		84.1%

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	80.1% to 88.1%	80.1% to 88.1%	80.1% to 88.1%

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

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2016-17)	8,016,263.00	9,473,663.00	84.6%	Met
1st Subsequent Year (2017-18)	8,237,134.00	9,700,901.00	84.9%	Met
2nd Subsequent Year (2018-19)	8,402,164.00	9,901,940.00	84.9%	Met

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

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**6. CRITERION: Other Revenues and Expenditures**

**STANDARD:** Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

**6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range**

**DATA ENTRY:** Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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**Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)**

Current Year (2016-17)	2,312,801.00	2,331,684.00	0.8%	No
1st Subsequent Year (2017-18)	2,312,801.00	2,331,684.00	0.8%	No
2nd Subsequent Year (2018-19)	2,312,801.00	2,331,684.00	0.8%	No

Explanation:  
(required if Yes)

**Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)**

Current Year (2016-17)	540,834.00	638,879.00	18.1%	Yes
1st Subsequent Year (2017-18)	419,210.00	517,255.00	23.4%	Yes
2nd Subsequent Year (2018-19)	419,210.00	517,255.00	23.4%	Yes

Explanation:  
(required if Yes)

Career Teck grant for \$99,587 was grated for 3 years

**Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)**

Current Year (2016-17)	1,432,259.00	1,467,592.00	2.5%	No
1st Subsequent Year (2017-18)	1,432,259.00	1,451,792.00	1.4%	No
2nd Subsequent Year (2018-19)	1,432,259.00	1,461,084.00	2.0%	No

Explanation:  
(required if Yes)

**Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)**

Current Year (2016-17)	562,497.00	630,703.00	12.1%	Yes
1st Subsequent Year (2017-18)	574,872.00	532,118.00	-7.4%	Yes
2nd Subsequent Year (2018-19)	587,520.00	544,691.00	-7.3%	Yes

Explanation:  
(required if Yes)

In 2016-17 Using restricted carryover funds \$14,000 of computer equipment, \$45,000 supplies and \$5,200 for Special Ed equipment. For 2017-18 and 2018-19 less restricted carry over planned to be spent.

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

Current Year (2016-17)	2,152,967.00	2,371,552.00	10.2%	Yes
1st Subsequent Year (2017-18)	2,200,332.00	2,400,982.00	9.1%	Yes
2nd Subsequent Year (2018-19)	2,248,739.00	2,389,779.00	6.3%	Yes

Explanation:  
(required if Yes)

Increase due to Special Ed needs. Increase included in all years

**6B. Calculating the District's Change in Total Operating Revenues and Expenditures**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2016-17)	4,285,894.00	4,438,155.00	3.6%	Met
1st Subsequent Year (2017-18)	4,164,270.00	4,300,731.00	3.3%	Met
2nd Subsequent Year (2018-19)	4,164,270.00	4,310,023.00	3.5%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2016-17)	2,715,464.00	3,002,255.00	10.6%	Not Met
1st Subsequent Year (2017-18)	2,775,204.00	2,933,100.00	5.7%	Not Met
2nd Subsequent Year (2018-19)	2,836,259.00	2,934,470.00	3.5%	Met

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

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD MET - Projected total operating revenues have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

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

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

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

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

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

In 2016-17 Using restricted carryover funds \$14,000 of computer equipment, \$45,000 supplies and \$5,200 for Special Ed equipment. For 2017-18 and 2018-19 less restricted carry over planned to be spent.

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

Increase due to Special Ed needs. Increase included in all years

**7. CRITERION: Facilities Maintenance**

**STANDARD:** Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

**Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2015-16 and 2016-17 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

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

**DATA ENTRY:** For the Required Minimum Contribution, enter the lesser of 3% of the total general fund expenditures and other financing uses for the current year or the amount that the district deposited into the account for the 2014-15 fiscal year. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. Budget data that exist will be extracted, otherwise enter budget data into lines 1 and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution		0.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2d)			

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input checked="" type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

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

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Available Reserve Percentages (Criterion 10C, Line 9)	37.7%	39.6%	37.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	12.6%	13.2%	12.6%

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2016-17)	453,103.00	9,702,543.00	N/A	Met
1st Subsequent Year (2017-18)	318,827.00	9,935,251.00	N/A	Met
2nd Subsequent Year (2018-19)	(159,377.00)	10,142,055.00	1.6%	Met

**8C. Comparison of District Deficit Spending to the Standard**

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

**9. CRITERION: Fund and Cash Balances**

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

**9A-1. Determining if the District's General Fund Ending Balance is Positive**

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01), Line F2 ) (Form MYPI, Line D2)		Status
Current Year (2016-17)		5,472,917.73	Met
1st Subsequent Year (2017-18)		5,687,084.73	Met
2nd Subsequent Year (2018-19)		5,419,976.73	Met

**9A-2. Comparison of the District's Ending Fund Balance to the Standard**

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

**9B-1. Determining if the District's Ending Cash Balance is Positive**

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2016-17)		5,842,680.00	Met

**9B-2. Comparison of the District's Ending Cash Balance to the Standard**

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form AI, Line A4):	486	486	486
District's Reserve Standard Percentage Level:	4%	4%	4%

**10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)**

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

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

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

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

**10B. Calculating the District's Reserve Standard**

**DATA ENTRY:** If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	13,663,461.00	13,863,750.00	14,082,917.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	13,663,461.00	13,863,750.00	14,082,917.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	546,538.44	554,550.00	563,316.68
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	66,000.00	66,000.00	66,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	546,538.44	554,550.00	563,316.68



**10C. Calculating the District's Available Reserve Amount**

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	546,538.44		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	4,610,253.91	5,495,703.75	5,336,326.75
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	5,156,792.35	5,495,703.75	5,336,326.75
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	37.74%	39.64%	37.89%
District's Reserve Standard (Section 10B, Line 7):	546,538.44	554,550.00	563,316.68
Status:	Met	Met	Met

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

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

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

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

**S3. Temporary Interfund Borrowings**

1a. Does your district have projected temporary borrowings between funds?  
(Refer to Education Code Section 42603)

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0%  
or -\$20,000 to +\$20,000

**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2016-17)	(1,351,454.00)	(1,387,616.00)	2.7%	36,162.00	Met
1st Subsequent Year (2017-18)	(1,446,259.00)	(1,387,616.00)	-4.1%	(58,643.00)	Met
2nd Subsequent Year (2018-19)	(1,460,266.00)	(1,387,616.00)	-5.0%	(72,650.00)	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2016-17)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2016-17)	253,008.00	252,880.00	-0.1%	(128.00)	Met
1st Subsequent Year (2017-18)	257,914.00	258,350.00	0.2%	436.00	Met
2nd Subsequent Year (2018-19)	262,928.00	264,115.00	0.5%	1,187.00	Met

**1d. Capital Project Cost Overruns**

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

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

**S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects**

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

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

Explanation:  
(required if NOT met)

1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

**S6A. Identification of the District's Long-term Commitments**

DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2016
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	19	Bond Interest & Redemption Fund	Bond Interest	12,245,000
Certificates of Participation	2	General Fund	STRS reirement incentive	25,449
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2016
<b>TOTAL:</b>				<b>12,270,449</b>

Type of Commitment (continued)	Prior Year (2015-16) Annual Payment (P & I)	Current Year (2016-17) Annual Payment (P & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
Capital Leases	17,701	17,701		
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	8,483	8,483	8,483	
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2015-16) Annual Payment (P & I)	Current Year (2016-17) Annual Payment (P & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
<b>Total Annual Payments:</b>	<b>26,184</b>	<b>26,184</b>	<b>8,483</b>	<b>0</b>
<b>Has total annual payment increased over prior year (2015-16)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

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

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

No

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

Explanation:  
(Required if Yes)

**S7. Unfunded Liabilities**

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

**S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)**

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	2,013,470.00	2,013,470.00
b. OPEB unfunded actuarial accrued liability (UAAL)	2,013,470.00	2,013,470.00

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

Actuarial	Actuarial
Jul 01, 2013	Jul 01, 2013

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

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2016-17)	120,000.00	120,000.00
1st Subsequent Year (2017-18)	120,000.00	120,000.00
2nd Subsequent Year (2018-19)	120,000.00	120,000.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2016-17)	120,000.00	120,000.00
1st Subsequent Year (2017-18)	120,000.00	120,000.00
2nd Subsequent Year (2018-19)	120,000.00	120,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2016-17)	120,000.00	120,000.00
1st Subsequent Year (2017-18)	120,000.00	120,000.00
2nd Subsequent Year (2018-19)	120,000.00	120,000.00
d. Number of retirees receiving OPEB benefits		
Current Year (2016-17)	14	14
1st Subsequent Year (2017-18)	14	14
2nd Subsequent Year (2018-19)	14	14

4. Comments:

**S7B. Identification of the District's Unfunded Liability for Self-insurance Programs**

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

No
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b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a
-----

c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a
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2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)	First Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
  - Current Year (2016-17)
  - 1st Subsequent Year (2017-18)
  - 2nd Subsequent Year (2018-19)
- b. Amount contributed (funded) for self-insurance programs
  - Current Year (2016-17)
  - 1st Subsequent Year (2017-18)
  - 2nd Subsequent Year (2018-19)

Budget Adoption (Form 01CS, Item S7B)	First Interim

4. Comments:

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**S8. Status of Labor Agreements**

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

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

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

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

**S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	52.5	52.5	52.5	52.5

1a. Have any salary and benefit negotiations been settled since budget adoption?

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

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

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

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

Yes	Yes	Yes
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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year

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or

**Multiyear Agreement**

Total cost of salary settlement

83,254	83,254	
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% change in salary schedule from prior year (may enter text, such as "Reopener")

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

Negotiations Not Settled

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

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Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
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7. Amount included for any tentative salary schedule increases

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Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
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**Certificated (Non-management) Health and Welfare (H&W) Benefits**

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


**Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?


If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

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Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
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**Certificated (Non-management) Step and Column Adjustments**

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


Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
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**Certificated (Non-management) Attrition (layoffs and retirements)**

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


**Certificated (Non-management) - Other**

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.  
If No, continue with section S8B.

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	37.6	39.5	39.5	39.5

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.  
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.  
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
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**One Year Agreement**

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
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% change in salary schedule from prior year  
or

<input type="text"/>
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**Multiyear Agreement**

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
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% change in salary schedule from prior year  
(may enter text, such as "Reopener")

<input type="text"/>	<input type="text"/>	<input type="text"/>
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Identify the source of funding that will be used to support multiyear salary commitments:

**Negotiations Not Settled**

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

Current Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

7. Amount included for any tentative salary schedule increases

<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
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**Classified (Non-management) Health and Welfare (H&W) Benefits**

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
577,766	623,987	673,906
79.6%	79.6%	79.6%
8.0%	8.0%	8.0%

**Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		
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If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

**Classified (Non-management) Step and Column Adjustments**

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
32,500	33,100	33,500

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
No	No	No
No	No	No

**Classified (Non-management) - Other**

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period**

Were all managerial/confidential labor negotiations settled as of budget adoption?   
 If Yes or n/a, complete number of FTEs, then skip to S9.  
 If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	7.3	7.3	7.3	7.3

- 1a. Have any salary and benefit negotiations been settled since budget adoption?  
 If Yes, complete question 2.   
 If No, complete questions 3 and 4.
- 1b. Are any salary and benefit negotiations still unsettled?  
 If Yes, complete questions 3 and 4.

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

**Negotiations Not Settled**

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
4. Amount included for any tentative salary schedule increases			

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

**S9. Status of Other Funds**

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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### ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior and current fiscal years?
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
  
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:  
(optional)

New Superintendent was hired JJuly 1st, 2016
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### End of School District First Interim Criteria and Standards Review

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**SHORELINE UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEES**

**2017**

**PRESIDENT**

**VICE PRESIDENT**

**CLERK**

**BOARD REPRESENTATIVE**

**TRUSTEE**

**TRUSTEE**

**TRUSTEE**

**STUDENT  
REPRESENTATIVES**

**RACHEL GONZALEZ  
MAX MCFADDEN**

**SECRETARY**

**BOB RAINES**



**SHORELINE UNIFIED SCHOOL DISTRICT**  
2017 REGULAR BOARD MEETING CALENDAR

January 19, 2017	-	West Marin School
February 16, 2017 (8:30 am)	-	Tomaes High School
March 16, 2017	-	West Marin School
April 20, 2017	-	Tomaes High School
May 18, 2017	-	Bodega Bay School
May 25, 2017	-	West Marin School
June 15, 2017	-	Tomaes High School
July 20, 2017	-	West Marin School
August 17, 2017	-	Tomaes High School
September 21, 2017	-	West Marin School
October 19, 2017	-	Tomaes Elementary School
November 16, 2017	-	West Marin School
December 21, 2017	-	Tomaes High School

All regular Board meetings will be held at 6:00 p.m. except the February meeting, which will be held at 8:30 a.m. All regular Board meetings will be on the third Thursday of the month. An additional meeting has been added on May 25 for the LCAP Public Hearing.

**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:

**SHORELINE UNIFIED SCHOOL DISTRICT  
2016-17 CALENDAR**

	M	T	W	Th	F	School	Certificated	Classified		
July	○ 4	5	6	7	8				July 4	Holiday (Independence Day)
	11	12	13	14	15					
	18	19	20	21	22					
	25	26	27	28	29					
					1					
AUGUST						7			Aug. 19 Aug. 23	Staff returns FIRST DAY OF SCHOOL
	8	9	10	11	12					
	15	16	17	18	19					
	22	23	24	25	26					
	29	30	31							
SEPTEMBER	○ 5	6	7	8	9	21			Sept. 5	Holiday (Labor Day)
	12	13	14	15	16					
	19	20	21	22	23					
	26	27	28	29	30					
OCTOBER						21				
	3	4	5	6	7					
	10	11	12	13	14					
	17	18	19	20	21					
	24	25	26	27	28					
NOVEMBER		1	2	3	4	19			Nov. 11	Holiday (Veteran's Day)
	7	8	9	10	○ 11					
	14	15	16	17	18					
	21	22	23	○ 24	○ 25					
	28	29	30							
DECEMBER				1	2	16			Dec. 26 - Jan. 6 Dec. 23 & 26	Winter Break (No School) Holiday (Christmas Eve and Day)
	5	6	7	8	9					
	12	13	14	15	16					
	19	20	21	22	○ 23					
	○ 26	27	28	29	30					
JANUARY 2017	○ 2	3	4	5	6	16			Jan. 2	Holiday (New Year's Day)
	9	10	11	12	13					
	○ 16	17	18	19	20					
	23	24	25	26	27					
	30	31								
FEBRUARY			1	2	3	18			Feb. 13 Feb. 20	Holiday (Lincoln's Birthday) Holiday (President's Day)
	6	7	8	9	10					
	○ 13	14	15	16	17					
	○ 20	21	22	23	24					
	27	28								
MARCH						23				
	6	7	8	9	10					
	13	14	15	16	17					
	20	21	22	23	24					
	27	28	29	30	31					
APRIL						15			April 10 - 14	Spring Break (No School)
	3	4	5	6	7					
	10	11	12	13	14					
	17	18	19	20	21					
	24	25	26	27	28					
MAY						22			May 29	Holiday (Memorial Day)
	1	2	3	4	5					
	8	9	10	11	12					
	15	16	17	18	19					
	22	23	24	25	26					
JUNE	○ 29	30	31			6			June 8 June 9	Last Student Day Last teacher work day
	5	6	7	8	9					
	12	13	14	15	16					
	19	20	21	22	23					
	26	27	28	29	30					

184  
180

0  
187

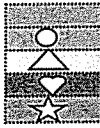
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184

**Total Days**

**\*Work Days**

**\*\*Staff Development Days**

All certificated staff  
All 10, 11, and 12 month classified staff  
Not bus drivers  
Certificated staff  
All 11 and 12 month classified staff



No School  
Holiday (No School)  
Work Day \*  
Staff Development Day \*\*  
Minimum Day for All Schools






Approved by Board: April 21, 2016

**SHORELINE UNIFIED SCHOOL DISTRICT  
2017-18 CALENDAR**

	M	T	W	Th	F	School	Certificated	Classified		
July	3	4	5	6	7				July 4	Holiday (Independence Day)
	10	11	12	13	14					
	17	18	19	20	21					
	24	25	26	27	28					
	31									
AUGUST		1	2	3	4				Aug. 21 Aug. 23	Staff returns FIRST DAY OF SCHOOL
	7	8	9	10	11	7				
	14	15	16	17	18					
	21	22	23	24	25					
	28	29	30	31						
SEPTEMBER					1				Sept. 4	Holiday (Labor Day)
	4	5	6	7	8	21				
	11	12	13	14	15					
	18	19	20	21	22					
	25	26	27	28	29					
OCTOBER									22	
	2	3	4	5	6					
	9	10	11	12	13					
	16	17	18	19	20					
	23	24	25	26	27					
NOVEMBER			1	2	3				Nov. 10	Holiday (Veteran's Day)
	6	7	8	9	10	19				
	13	14	15	16	17					
	20	21	22	23	24					
	27	28	29	30						
DECEMBER					1				Dec. 25 - Jan. 5 Dec. 22 & 25	Winter Break (No School) Holiday (Christmas Eve and Day)
	4	5	6	7	8	15				
	11	12	13	14	15					
	18	19	20	21	22					
	25	26	27	28	29					
JANUARY 2017	1	2	3	4	5				Jan. 1	Holiday (New Year's Day)
	8	9	10	11	12	17				
	15	16	17	18	19					
	22	23	24	25	26					
	29	30	31							
FEBRUARY				1	2				Feb. 12 Feb. 19	Holiday (Lincoln's Birthday) Holiday (President's Day)
	5	6	7	8	9	18				
	12	13	14	15	16					
	19	20	21	22	23					
	26	27	28							
MARCH				1	2				22	
	5	6	7	8	9					
	12	13	14	15	16					
	19	20	21	22	23					
	26	27	28	29	30					
APRIL									April 9 - 13	Spring Break (No School)
	2	3	4	5	6	16				
	9	10	11	12	13					
	16	17	18	19	20					
	23	24	25	26	27					
30										
MAY									22	
	7	8	9	10	11					
	14	15	16	17	18					
	21	22	23	24	25					
	28	29	30	31						
JUNE					1				June 7 June 8	Last Student Day Last teacher work day
	4	5	6	7	8	5				
	11	12	13	14	15					
	18	19	20	21	22					
	25	26	27	28	29					

184      0      0  
180      187      184

**Total Days**  
**\*Work Days**      All certificated staff  
All 10, 11, and 12 month classified staff  
Not bus drivers  
**\*\*Staff Development Days**  
Certificated staff  
All 11 and 12 month classified staff

-  No School
-  Holiday (No School)
-  Work Day \*
-  Staff Development Day \*\*
-  Minimum Day for All Schools

Approved by Board: April 21, 2016

Shoreline Unified School District  
DRAFT Board Calendar 2017

Date	Location	Proposed/Potential Agenda Items
January 19, 2017 (JLAC Legislative Action Day)	WMS	<ol style="list-style-type: none"> <li>1. Approve the Senior Trip</li> <li>2. Approve Close-Up Trip to Washington DC</li> <li>3. Accept the Annual Financial Audit</li> <li>4. Approve Williams Quarterly Report</li> <li>5. Conduct the District of Choice Lottery</li> <li>6. Mid-Year Report on District/Superintendent Goals</li> <li>7. Begin Evaluation and Revision of LCAP</li> <li>8. Superintendent Evaluation – Closed Session</li> </ol>
February 16, 2017	THS	<ol style="list-style-type: none"> <li>1. Approve Consolidated Application (Part II)</li> <li>2. Approve the Certificated Seniority List</li> <li>3. Discuss NAFIS Trip – Washington, DC</li> <li>4. Receive DIBELS Benchmark Report</li> <li>5. Discuss Principal Evaluations – Closed Session</li> <li>6. Discuss Cert. Probationary Employee Evaluations - Closed</li> <li>7. Discuss Superintendent Evaluation – Closed Session</li> <li>8. Discuss Board Elections</li> <li>9. Consider any certificated layoffs for March 15 notifications</li> <li>10. Review THS Student/Class Presentations</li> <li>11. Submit FPPC Form 700's</li> <li>12. Discuss CELDT Results</li> </ol>
March 16, 2017	WMS	<ol style="list-style-type: none"> <li>1. Approve the Second Interim Report</li> <li>2. Discuss the Golden Bell Program</li> <li>3. Discuss the Food Service Report</li> <li>4. Discuss Summer School options</li> <li>5. Superintendent Evaluation – Closed Session</li> <li>6. Discuss Board Elections</li> </ol>
April 20, 2017 (Spring Break 4/10 – 14/17)	TES	<ol style="list-style-type: none"> <li>1. Approve the Shoreline Acres MOU</li> <li>2. Approve the Golden Bell Nominees</li> <li>3. Discuss the District House Rent</li> <li>4. GASB 45 Actuarial (Post-Retirement Benefits)</li> <li>5. Approve Elections Resolution, if necessary</li> <li>6. Discuss MCF Grant Report</li> <li>7. Approve Single Site Plans</li> </ol>

Shoreline Unified School District  
DRAFT Board Calendar 2017

<p>May 18, 2017</p>	<p>BBS</p>	<ol style="list-style-type: none"> <li>8. Discuss Board Elections</li> <li>9. Student Performance review (?)</li> <li>10. Discuss the District of Choice Report</li> <li>11. Approve the Williams Quarterly Report</li> <li>12. Set dates for budget and LCAP public hearings</li> <li>1. Hold Budget Public Hearing</li> <li>2. Hold LCAP Public Hearing</li> <li>3. Approve CBO Contract</li> <li>4. Approve Superintendent Contract</li> <li>5. Approve Principal Contracts</li> <li>6. Approve Contract Extensions for Counselor and Ag Dept.</li> <li>7. Approve CIF Representatives</li> <li>8. Approve EPA Expenditure Report</li> <li>9. Discuss Board Elections</li> <li>10. Discuss Classified Probationary Employee Evaluations – Closed Session</li> </ol>
<p>June 15, 2017</p>	<p>THS</p>	<ol style="list-style-type: none"> <li>1. Discuss Board Goals Assessment</li> <li>2. Approve Consolidated Application (Part I)</li> <li>3. Adopt Budget</li> <li>4. LCAP Approval</li> <li>5. Approve Williams Quarterly Report</li> <li>6. Approve Budget Transfer Resolution</li> <li>7. Approve Superintendent Goals</li> <li>8. Discuss Board Elections</li> <li>9. Approve Declaration of Need, if necessary</li> <li>1. Approve Student Teaching Agreements if necessary</li> <li>2. Approve AG Vocational Ed Grant</li> <li>3. Approve THS Coaches</li> <li>4. Discuss NAFIS Conference</li> <li>5. Discuss and Update Board Goals</li> <li>6. Discuss Board Elections</li> <li>7. Discuss Certificated Probationary Teachers – Closed Session</li> <li>8. Discuss CAASPP Results</li> <li>1. Approve Williams Quarterly Report</li> <li>2. Approve Textbook Resolution</li> </ol>
<p>August 17, 2017</p>	<p>THS</p>	<ol style="list-style-type: none"> <li>1. Approve Student Teaching Agreements if necessary</li> <li>2. Approve AG Vocational Ed Grant</li> <li>3. Approve THS Coaches</li> <li>4. Discuss NAFIS Conference</li> <li>5. Discuss and Update Board Goals</li> <li>6. Discuss Board Elections</li> <li>7. Discuss Certificated Probationary Teachers – Closed Session</li> <li>8. Discuss CAASPP Results</li> <li>1. Approve Williams Quarterly Report</li> <li>2. Approve Textbook Resolution</li> </ol>
<p>September 21, 2017</p>	<p>WMS</p>	<ol style="list-style-type: none"> <li>1. Approve Williams Quarterly Report</li> <li>2. Approve Textbook Resolution</li> </ol>

Shoreline Unified School District  
DRAFT Board Calendar 2017

			<ol style="list-style-type: none"> <li>3. Approve Gann Limit Resolution</li> <li>4. Approve Unaudited Actuals</li> <li>5. Discuss Curriculum Update</li> <li>6. Discuss Board Elections</li> <li>7. Approve Senior Class Request for Off-Campus Privileges</li> </ol>
October 19, 2017	TES		<ol style="list-style-type: none"> <li>1. Discuss Transportation Report</li> <li>2. Discuss Board Elections</li> <li>3. Approve Class Size Limits for DOC</li> <li>4. Discuss Inter-District Transfer Attendance Report</li> <li>5. Conduct annual Board Self-Evaluation</li> </ol>
November 16, 2017	WMS		<ol style="list-style-type: none"> <li>1. Discuss Student Performance Review</li> <li>2. Discuss Facilities Report</li> <li>3. Special Education Report</li> <li>4. Discuss RESIG Self-Insurance Report</li> <li>5. Designate the date of the Annual Organizational Meeting</li> </ol>
December 21, 2017	THS		<ol style="list-style-type: none"> <li>1. Organizational Meeting               <ol style="list-style-type: none"> <li>a. Elect Board Officers</li> <li>b. Establish a schedule of meetings</li> <li>c. Approve Meeting Calendar</li> <li>d. Approve Signatures</li> <li>e. Designate Board Representatives</li> <li>f. Appoint a Secretary to the Board</li> </ol> </li> <li>2. Approve First Interim</li> <li>3. Approve the Developer Fee Report</li> </ol>

BOARD COMMITTEE	MEMBERS	MEETING DAYS/TIMES
FINANCE	Bruce Abbott, Jane Healy, Tim Kehoe, Vonda Jensen	As needed
BUDGET AD HOC	NOT NEEDED CURRENTLY	
WELLNESS	Jill Manning-Sartori, Clarette McDonald, Jane Healy	
FACILITIES	Jill Manning-Sartori, Jim Lino, Tim Kehoe, Bruce Abbott	As needed
Board Policy	NOT NEEDED CURRENTLY	