SAN MATEO - FOSTER CITY SCHOOL DISTRICT

1170 Chess Drive Foster City, CA 94404



2015-2016

Adopted Budget

Submitted for Board Adoption

June 18, 2015

Board of Trustees

Audrey Ng, President
Ed Coady, Vice President
Chelsea Bonini, Clerk
Lory Lorimer Lawson, Trustee
Colleen Sullivan, Trustee

Dr. Cynthia S. Simms, Superintendent

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A RESTORATION AND ADMINISTRATION AND ADMINISTRATION

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G = General	Ledger	Data;	S = St	ipplemental	Data
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	G = General Ledger Data; S = Supplemental Data	Deta Sunn	lind Ear
	Description	Data Supp 2014-15	2015-16
Form	Description	Estimated	Budget
		Actuals	Daaget
)1	General Fund/County School Service Fund	GS	GS
9	Charter Schools Special Revenue Fund		
0	Special Education Pass-Through Fund		
1	Adult Education Fund		
2	Child Development Fund	G	G
3	Cafeteria Special Revenue Fund	G	G
4	Deferred Maintenance Fund	G	G
5	Pupil Transportation Equipment Fund		
7	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
	School Bus Emissions Reduction Fund		
8			
9	Foundation Special Revenue Fund		
0	Special Reserve Fund for Postemployment Benefits	G	G
11	Building Fund	G	G
.5	Capital Facilities Fund		
0	State School Building Lease-Purchase Fund	G	G
5	County School Facilities Fund	G	G
0	Special Reserve Fund for Capital Outlay Projects		
9	Capital Project Fund for Blended Component Units	G	G
1	Bond Interest and Redemption Fund		- 6
2	Debt Service Fund for Blended Component Units		
3	Tax Override Fund		
6	Debt Service Fund	_50	
57	Foundation Permanent Fund		
51	Cafeteria Enterprise Fund		
32	Charter Schools Enterprise Fund		
33	Other Enterprise Fund	G	G
6	Warehouse Revolving Fund		
67	Self-Insurance Fund		
1	Retiree Benefit Fund	G	G
3	Foundation Private-Purpose Trust Fund	G	G
6	Warrant/Pass-Through Fund		
5	Student Body Fund		
6A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
5A	Changes in Assets and Liabilities (Student Body)		
\	Average Daily Attendance	S	S
SSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		S
	Budget Certification		S
CB	Workers' Compensation Certification		S
CC	Current Expense Formula/Minimum Classroom Comp Actuals	GS	
CEA	Current Expense Formula/Minimum Classroom Comp Actuals Current Expense Formula/Minimum Classroom Comp Budget		GS
CEB			
CHG	Change Order Form	S	
DEBT	Schedule of Long-Term Liabilities	G\$	
CR	Indirect Cost Rate Worksheet	GS	
	Lottery Report Multiyear Projections - General Fund	90	GS

	G = General Ledger Data; S = Supplemental Data		
Form	Description	Data Supp 2014-15 Estimated Actuals	lied For: 2015-16 Budget
NCMOE	No Child Left Behind Maintenance of Effort	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

			ditures by Object -15 Estimated Actual	ls		2015-16 Budget		
lescription Resou	Object rce Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES								
1) LCFF Sources	8010-8099	76,644,461.00	5,705,758.00	62,350,219.00	87,356,164.00	5,967,571.00	93,323,735.00	13,3%
2) Federal Revenue	8100-8299	0.00	3,748,890.12	3,748,890.12	0.00	3,734,063.00	3,734,063.00	-0.4%
3) Other State Revenue	8300-8599	2,444,259.00	2,309,610.00	4,753,869.00	1,857,569.00	3,097,686,00	4,855,254,00	4.2%
4) Other Local Revenue	8600-8799	10,112,574.00	4,653,274.77	14,765,848.77	10,020,000.00	0.00	10,020,000,00	-32,1%
5) TOTAL REVENUES		89,201,294.00	18,417,532.89	105,618,826.89	99,233,732.00	12,799,320.00	112,033,052.00	6,1%
J. EXPENDITURES				50 070 074 70	45 450 400 00	8,271,643 00	51,730,129.00	-1.8%
1) Certificated Saleries	1000-1999	45,359,273.11	7,311,098.68	52,670,371,79	45,458,486.00	4,708,792.00	12,595,883.76	-5.2%
2) Classified Salaries	2000-2999	7,764,976.00	5,519,989.20	13,284,965.20	7,887,091,76	4,708,792.00	21,833,406,00	9.5%
3) Employee Benefits	3000-3999	15,696,887.56	4,237,674.80	19,934,362.36	17,773,094.00		3,663,457,76	-40.4%
4) Books and Supplies	4000-4999	2,207,065.50	3,939,320.11	6,146,385.81	1,440,232.89	2,223,224.87	17,071,878.24	-8.9%
5) Services and Other Operating Expenditures	5000-5999	8,977,107.50	9,769,710,02	18,746,817.52	8,830,279.11	8,241,399.13		-28,1%
6) Capitel Outlay	6000-6999	1,538,503.00	8,631,515.00	10,170,018.00	799,306.00	6,510,100.00	7,309,406.00	-20,176
Other Outgo (excluding Transfers of Indirect Cósts)	7100-7299 7400-7499	45,798,00	1,915,897.00	1,981,695.00	0,00	1,915,897,00	1,915,897,00	-2.3%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(384,275.00)	258,586.00	(127,689,00)	(217,476,00)	89,787.00	(127,689,00)	
9) TOTAL EXPENDITURES	-	81,205,135.67	41,581,790.81	122,788,926.48	81,971,013,76	34,021,155.00	115;992;168.76	-5.5%
G, EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		7,998,158,33	(25,164,257.92)	(17,168,099.59)	17,262,718.24	(21,221,835.00)	(3,959,116.76)	-76.9%
OTHER FINANCING SOURCES/USES I) Interfund Transfers	8900-8929	200,000.00	0.00	200,000.00	200,000,00	0.00	200,000.00	0.0%
a) Transfers in	7600-7629	823,822.00	0.00	823,822.00	826,836.00	0.00	826,836.00	0.4%
b) Transfers Out	7000-7029	020,022.00	5,00					
2) Other Sources/Uses 3) Sources	8930-8979	0.00	0.00	0,00	0,00	0.00	0,00	-
b) Uses	7630-7699	0.00	0,00	0.00	0.00	0.00	0.00	
3) Contributions	8980-8999	(23,024,153.20)	23,024,153.20	0.00	(21,221,835.00)	21,221,835.00	0,00	
4) TOTAL, OTHER FINANCING SOURCES/USES		(23,647,975,20)	23,024,153,20	(623,822.00)	(21,846,671.00)	21,221,835.00	(626,836.00)	0.5%

			Expen	iltures by Object					
			2014-	16 Estimated Actuals			2015-16 Budget		
Description		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E, NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,651,816.87)	(2,140,104.72)	(17,791,921.59)	(4,585,952 76)	0.00	(4,585,952.76)	-74.2%
F. FUND BALANCE, RESERVES							Į.		
Beginning Fund Balance a) As of July 1 - Unaudited		9791	53;107,790.61	9,327,073,94	62,524,864.55	37,545,973.74	7,186,969.22	44,732,942.96	-28.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,197,790.61	9,327,073.94	82,524,864.55	37,545,973.74	7,188,989,22	44,732,942.98	-28.5%
d) Other Restatements		9795	:0.00	0.00	0.00	0,00	0.00	0,00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			53,197,790.61	9,327,073.94	62,524,864.55	37,545,973.74	7,186,969.22	44,732;942.96	-28.59
2) Ending Balance, June 30 (E + F1e)			37,545,973.74	7,188,969.22	44,732,942.96	32,960,020.98	7,186,969,22	40,148,990.20	-10.39
Components of Ending Furid Balance a) Nonspendable Revolving Cash		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000,00	0.09
Stores		9712	0.00	0.00	0.00	0.00	0,00	0.00	0.09
Prepaid Expenditures		9713	0.00.	0.00	0.00	0.00	0.00	0.00	0.09
All Others		9719	0.00	٥٫٥٥	0.00	0.00	0.00	0.00	0.09
b) Restricted		9740	0.00	7,186,969.22	7,186,969 22	0.00	7,188,969,22	7,186,989.22	0.09
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.09
d) Assigned						A			
Other Assignments		9780	2,750,554,00	0,00	2,750,654.00	16,392,246.00	0.00	18,392,246.00	498,09
e) Unassigned/unappropriated			40.000.000	0.00	12:208,662.00	11.681.901.00	0.00	11,681,901.00	-4.39
Reserve for Economic Uncertaintles		9789	12,208,682,00	0.00		4,850,873,98	0.00	4,850,873,98	
Unassigned/Unappropriated Amount		9790	22,551,757.74	0.00	22,551,757.74	4,000.073,90	0.00	7,000,07,0,00	1 7000

			2014-16 Estimated Actuals					
sacription Res	Objection Codes	t Unrestricted	Restricted (B)	Total Fund sol, A + B (C)	Unreetricted (D)	Restricted (E)	Total Fund col, D + E (F)	% Diff Column C & F
G. ASSETS								
1) Cash				200				
a) in County Treasury	9110		0.00	0.00				
1) Fair Value Adjustment to Cash in County Treat			0.00	0.00				
b) in Banks	9120		0.00	0.00				
c) In Revolving Fund	9130		0.00	0.00				
d) with Flacal Agent	9135		0.00	0.00				
e) collections awaiting deposit	9140	0.00	0.00	0,00				
2) Investments	9150	0.00	0.00	0.00				
3) Accounts Receivable	9200	0.00	0,00	0,00				
4) Due from Grantor Government	9290	0.00	0.00	0.00				
5) Due from Other Funds	9310	0.00	0.00	0.00				
6) Stores	9326	0.00	0.00	0.00				
7) Prepaid Expenditures	933	0.00	0.00	0.00				
8) Other Current Assets	934	0.00	0.00	0,00				
9) TOTAL ASSETS		0.00	0.00	0.00				
I, DEFERRED OUTFLOWS OF RESOURCES				1				
1) Deferred Outflows of Resources	949	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS		0.00	0.00	0.00				
I, LIABILITIES					ę.			
1) Accounts Payable	950	0.00	0.00	0,00				
2) Due to Grantor Governments	959	0.00	0.00	0.00				
3) Due to Other Funds	981	0.00	0.00	0.00				
4) Current Loans	984	0.00	0.00	0.00				
5) Unearned Revenue	965	0.00	0.00	0,00				
6) TOTAL, LIABILITIES		0,00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES								
AND AND ALL AND	969	0.00	0.00	0.00				
1) Deferred inflows of Resources	***************************************	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS								
K. FUND EQUITY								
Ending Fund Balance, June 30 (G9 + H2) - (l6 + J2)		0.00	0.00	0.00				

			2014-	15 Estimated Actuals			2015-18 Budget		
		Object Codes	Unrestricted	Restricted (B)	Total Fund col. A + B (C)	Unrestricted	Restricted (E)	Total Fund col. D + E (F)	% Diff Column G & F
escription Res CFF SOURCES	ouree Codes	Cones	(A)	West and the second		100		X	
						0			
Principal Apportionment State Aid - Current Year		8011	82,218,177.00	0.00	32,215,177.00	41,457,688.00	0.00	41,457,688.00	28.79
Education Protection Account State Aid - Current Year		8012	12,812,046.00	0.00	12,812,046.00	13,641,692 00	0.00	13,841,692.00	6.59
State Aid - Prior Years		8019	(7,060.00)	0.00	(7,060.00)	0.00	0.00	0.00	-100.09
ax Relief Subventions									
Homeowners' Exemptions		8021	362,003.00	0.00	362,003.00	369,244.00	0.00	389,244.00	2.0
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0
ounty & District Taxes Secured Roll Taxes		8041	61,580,089-00	0.00	61,580,089.00	62,811,691.00	0.00	62,811,691.00	2.0
Insecured Roll Taxes		8042	3,212,873.00	0.00	3,212,673.00	3,278,926.00	0.00	3,278,928,00	2.0
Prior Years' Taxes		8043	19,115.00	0.00	19,115.00	19,497.00	0.00	19,497,00	2.0
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Education Revenue Augmentation		5044	5,00	VIII.				4	
Fund (ERAF)		8045	(35,266,146.00)	0.00	(35,268,148:00)	(35,971,489.00)	0,00	(35,971,469:00)	-2.0
Community Redevelopment Funds					4 740 504.00	4 750,000 00	0.00	1,750,895.00	2.0
(SB 617/699/1992)		8047	1,716,564.00	0.00	1,716,564,00	1,750,695,00	0.00	1,750,090,00	- AC/
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0,0
Nacellaneous Funds (EC 41604)		0040						1122-1721-2	
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	-0.4
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0,00	0.0
Less: Non-LCFF			10			0.70		0.00	0.1
(60%) Adjustment		8089	0:00	0,00	0.00	0.00	0.00	0.00	0.0
Sublotat, LCFF Sources			78,644,481.00	0.00	76,644,461.00	87,356,164,00	0.00	87,356,184.00	14.0
			-0.5000-250000						
CFF Transfers									100
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	U. T. C. S. U. S. C. S.	0.00	0.00	(5)20年27 (周囲電影	0.00	0.
All Other LCFF Transfers -					716			0.00	
Current Year	All Other	8091	0.00	:0:00	0,00	0.00	0.00	0.00	0.
Transfers to Charter Schools in Lieu of Property Taxe	s	6096	0,00	0.00	0:00	0.00	5,967,571.00	5,967,571.00	4.
Property Taxes Transfers		9097	0.00	5,705,758.00	5,705,758,00	0,00	0.00	0.00	The second
LCFF/Revenue Limit Transfere - Prior Years		8099	0,00	0.00	0,00			93,323,735.00	-
TOTAL, LOFF SOURCES			78,644,481,00	5,705,768.00	82,350,219.00	87,356,164.00	5,967,571.00	83,323,733.00	12.
EDERAL REVENUE			1						
Maintenance and Operations		8110	0.00	0.00	0.00	00.0	0.00	0.00	0.
Special Education Entitlement		8181	0.00	1,877,408.00	1,877,408,00	0.00	1,986,167_00	1,986,187.00	5.
Special Education Discretionary Grants		8182	0.00	221,183:00	221;183:00	0.00	175,680.00	175,680.00	-20.
Child Nutrition Programs		8220	0.00	0,00	0.00	0.00	0.00	0.00	0
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.
Flood Control Funds		8270	0.00	0.00	0,00	0.00	0.00	0.00	0,
Midlife Reserve Funds		8280	0.00	0.00	0,00	-0.00	0.00	0.00	0,
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0,
nleragency Contracts Between LEAs		8285	0.00	0.00	0.00	0,00	0.00	0,00	0,
Pass-Through Revenues from			The Dealership			9/64		_	
Federal Sources		8287	0.00	00,0	0.00	0,00	0.00	0.00	0.
NCLB: Title I, Part A, Basic Grants Low-					000 000 000	2,5870,510,000	920.014.00	829,014.00	-11.
Income and Neglected	3010	8290	A VIII	936,053.00	938,053,00		829,014,00	BZ8,V14.UU	
NCLB: Title I, Part D, Local Delinquent	3025	8290	Salaha I	0,00	0.00	DESTRUCTION OF	0.00	0.00	0
Programs	4035	8290	MANAGE DE	302,323,13	302,323.13	Lante Paris	248,074.00	248,074.00	-17.
NCLB: Title II, Part A, Teacher Quality	4000	OF DO		1979 875 17 9					
NCLB: Title III, Immigrant Education Program	4201	8290		0,00	0.00	372 (47-32-4)	0.00	0.00	0

r				oltures by Object -15 Estimated Actual			2015-16 Budget		
To a state of the	Resource Codes	Object Codes	Unrestricted (A)	Restricted	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
NCLB: Title III, Limited English Proficient				350,924.99	350,924.99		298,001.00	298,001.00	-15,1%
(LEP) Student Program	4203	8290	TO BOAT WELL	350,924.99	350,024.00			777	- San San Marian
NCLB: Title V, Part B, Public Charler Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Schools Static Togram (1 3007)	3011-3020, 3026-	V	ELEXAL DESCRIPTION						
Other No Child Left Behind	3199, 4036-4126, 5510	8290		0.00	0.00		0,00	0.00	0.0%
Vocational and Applied			Stephiliz Decide			地位 一			2.00
Technology Education	3500-3699	8290		0.00	0.00	STATE OF THE PARTY	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	\$2000 USES P. SWIET	0.00	0.00	SCORE AND STREET	0,00	0,00	0.0%
All Other Federal Revenue	All Other	8290	0.00	61,000.00	81,000.00	0.00	197,127.00	197,127.00	223.2%
TOTAL, FEDERAL REVENUE			0.00	3,748,890.12	3,746,690.12	0.00	3,734,063.00	3,734,063.00	-0.4%
THER STATE REVENUE Other State Apportionments									
ROC/P Entitlement			E CONTRACTOR	0.00	0,00		0.00	0.00	0.0%
Current Year	6360	8311		0.00	0,00	ROELE CONTROL SMC	0.00	0.00	0.0%
Prior Years	8360	8319		0.00	0.00		0.00		
Special Education Master Plan	6500	8311		ممه	0.00		0,00	0.00	0,0%
Current Year	6500	8319		0.00	0.00		300,000,00	300,000.00	New
Prior Years	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8620	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8550	age (886 00)	0.00	1998 ;555.00	320,000.00	0.00	320,000.00	-66,0%
Mandaled Costs Reimbursements		8560	1,425,446.00	339,390.00	1,764,828.00	1,517,568.00	403,104,00	1,920,672,00	6,8%
Lottery - Unrestricted and Instructional Materials		9500	COLUMN TO SERVICE STATE OF THE	5.00.004.50	10.00	Les Maryners			
Tax Relief Subventions Reatricted Levies - Other			100			0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8575	0,00	0.00	0.00	0200	0.00	0.00	0.0%
Other Subventions/In-Lieu Texes		8576	0.00	0.00	0.00	7. 3.8 O.DO	0.00	0.00	1
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0,0%
School Based Coordination Program	7250	8590	Market Angles	0.00	0.00	Taxa and Editional Co.	0,00	.00,0	0.0%
After School Education and Safety (ASES)	8010	8590	NE FIXE BOX OF	394,582.00	394,582,00		394,582.00	394,582,00	0.09
Charter School Facility Grant	6030	6590		0.00	0.00		0.00	0.00	
Drug/Alcohol/Tobacco Funds	6850, 8690	6590		0.00	0.00		0.00	D.00	
California Clean Energy Jobs Act	6230	8590	100000000000000000000000000000000000000	0.00	0,00		0.00	0,00	0.09
Healthy Start	6240	8590		0.00	0,00		0.00	0.00	
American Indian Early Childhood Education	7210	8590	信息性質量的	0.00	0.00	PP 52 (100 (0))	0.00	0.00	Commission
Specjalized Secondary	7370	8590	Party Street	0.00	0.00		0.00	0,00	0,0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0,00	0.00	0.09
Quality Education Investment Act	7400	8590		0.00	0,00	201 - 27 - 40	0,00	0.00	0.09
Common Core State Standards							0.000.000.00	2 000 000 00	26.99
Implementation	7405	8590	respective in	1,575,638,00	1,575,638.00	PROFESTIONAL PROPERTY.	2,000,000,00	2,000,000.00	1
All Other State Revenue	All Other	8590	20,268.00	0.00	20,266.00	20,000.00	0.00	20,000.00	
TOTAL, OTHER STATE REVENUE			2,444,259.00	2,309,810,00	4,753,889.00	1,857,668.00	3,097,686.00	4,955,254,00	1 4.29

			2014-	16 Estimated Actuals			2016-16 Budget		
escription	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col, D + E (F)	% Diff Column C & F
THER LOCAL REVENUE	Resource Codes	Codes		101					
THEN LOOPE NEVEROL		1							
Other Local Revenue County and District Taxes									
Other Restricted Levies		1					0.00	0.00	0.0
Secured Roll		8615	0.00	0,00	0.00	0.00	0.00	0.00	0.0
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Prior Years' Taxes		6617	0.00	0,00	0.00	bound of the president	0.00	0.00	0,0
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	didd	0,0
Non-Ad Valorem Taxes Parcel Taxes		8621	9,496,424.00	0.00	9,496,424.00	9,500,000.00	0.00	-9,500,000.00	0,0
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0
		0022	1710252188 37 8						
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0,00	0.00	0.00	0,00	0.0
Penalties and interest from Delinquent Non-LCFF		- 1							
Taxes		8629	0.00	0.00	0.00	0,00	0.00	0.00	0.0
Sales		0001	-		0.00	0.00	0.00	0.00	0.0
Sale of Equipment/Supplies		8631	0,00	0.00	0.00	0.00	0.00	0.00	0.0
Sale of Publications	r.	8632	0.00		-74	0.00	0.00	0.00	0.0
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Other Sales		8639	0.00	0.00	710000	0:00	0.00	- 0.00	-100.0
Leases and Rentals		9650	0.00	52,000,00	52,000.00	500,000.00	0,00	500,000.00	0.0
Interest		8660	500,000,00	0.00	500,000.00	500,000.00	0,00	949,009,00	- 100
Net Increase (Decrease) in the Fair Value of Investments		8662	0,00	0.00	0,00	0:00	::0,00	0,00	04
Fees and Contracts		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.4
Adult Education Fees		8672	0,00	0.00	0,00	0.00	0,00	0.00	0,1
Non-Resident Students		8675	0.00	0.00	0,00	00.0	0.00	0.00	0.1
Transportation Fees From Individuals		8877	0.00	0.00	0.00	00,0	0.00	0.00	0.
Interagency Services		8681	0.00	0.00	0.00	0,00	0.00	0.00	0.
Mitigation/Developer Fees		8689	0.00	49,400.00	49,400.00	0.00	0.00	0,00	-100
All Other Fees and Contracts		9009	0.00		101100.00				
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0,00	.0,00	0.00	0.00	0.
Pass-Through Revenues From							4.00	0.00	
Local Sources		8897	0.00	0,00	0,00	0.00	0.00	0.00	1
All Other Local Revenue		8699	116,150.00	4,551,874.77	4,668,024.77	20,000.00	0.00	20,000.00	
Tullion		8710	0.00	0.00	0.00	00.00	0,00	0,00	
All Other Transfers In		8781-8783	0.00	0,00	0.00	0.00	0,00	0.00	0
Transfers of Apportionments Special Education SELPA Transfers						经 设计区价值。			
From Districts or Charter Schools	8600	8791		0.00	0.00	LA D. THE STATE	0.00	0.00	
From County Offices	6500	8792		0.00	0.00		0.00	0.00	
From JPAs	6500	8793		0,00	0.00	Section 1	0.00	0.00	0,
ROC/P Transfers				274-0	W. Trans		0.00	0.00	a
From Districts or Charter Schools	6360	8791		0,00	0.00				
From County Offices	6360	8792		0,00	0.00		0.00	0.00	
From JPAs	6360	6793		0,00	0,00		0.00	0.00	, u
Other Transfers of Apportionments	All Other	8791	0.00	0,00	0.00	0.00	0.00	0.00	0
From Districts or Charter Schools		8792	0.00	0.00	0.00	0.00	0.00	0.00	
From County Offices	All Other	8792 8793	0.00	0.00	0,00		0,00	0.00	
From JPAs	All Other		0.00	0.00	0.00		0.00	0.00	
All Other Transfers in from All Others		8799			14,765,848.77	10,020,000.00	0.00	10,020,000.00	
TOTAL, OTHER LOCAL REVENUE			10,112,574.00	4,653,274.77	14,700,040.77	10,020,000,00	0.00	. 514441000,00	44

		2014-	15 Estimated Actual	6	2015-16 Budget			
Pacription Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column G & F
	Cours							
CERTIFICATED SALARIES			1			1		
Certificated Teachers' Salaries	1100	39,031,944,00	6,250,254 00	45,282,198.00	38,699,115.00	5,387,040.00	44,086,155.00	-2 6%
Dertificated Pupil Support Salaries	1200	1,145,560.00	201,870,00	1,347,430.00	1,381,528.00	201,909.00	1,583,437.00	17.5%
Certificated Supervisors' and Administrators' Salaries	1300	5,179,009.11	588,589,68	5,765,598.79	5,368,191.00	386,948.00	5,755,139.00	-0.2%
Other Certificated Salaries	1900	2,760.00	272,385.00	275,145.00	9,652.00	295,748,00	305,398.00	11,0%
OTAL, CERTIFICATED SALARIES		45,359,273.11	7,311,098.68	52,670,371,79	45,458,488.00	8,271,643.00	51,730,129.00	-1.8%
ULASSIFIED SALARIES				ľ	1			
		0.0000000000000000000000000000000000000	0.014 175.00	4 433 066 00	979,034.00	2,961,142.00	3,940,176.00	-11.1%
Classified Instructional Salaries	2100	1,192,491.00	3,241,475.00	4,433,966.00	2,486,940.76	852,508.00	3,339,448.76	-7,2%
Classified Support Salaries	2200	2,458,391,00	1,141,217.00	3,599,608.00		280,175.00	796,737,00	27.5%
Classified Supervisors' and Administrators' Salaries	2300	501,483.00	123,624.00	625,107.00	516,562.00	345,743.00	3,816,940.00	1.3%
Clerical, Technical and Office Salaries	2400	3,307,118.00	461,418.00	3,788,536.00	3,470,197.00	268,224,00	702,562.00	-18.1%
Other Classified Salaries	2900	305,493.00	552,255,20	857,748,20	434,358.00	4,708,792.00	12;595,883,76	-5.2%
TOTAL, CLASSIFIED SALARIES		7,764,976.00	5,519,989.20	13,284,985,20	7,887,091.76	4,700,792.00	12,000,000,10	- R R II
EMPLOYEE BENEFITS	1						1	
X	0404 0400	4 800 974 15	648,751.68	5,457,625.81	4,486,670.00	643,648.00	5,130,318.00	-8.0%
STRS	3101-3102	4,808,874,15	994,869,00	2,796,168.00	1,530,696.00	908,363.00	2,439,059.00	-12.8%
PERS	3201-3202	1,801,297.00	844,829.16	1,958,397,90	1,324,668.00	472,956,00	1;797,624.00	-8.2%
OASDI/Medicare/Alternative	3301-3302	1,313,568.74	912,162.18	4,857,970.18	5,210,248,00	876,949.00	6,087,197.00	25.0%
Health and Welfare Benefits	3401-3402	3,955,808.00	106,674,16	574,134.79	25,810.00	5,538.00	31,346.00	-94.5%
Unemployment Insurance	3501-3502	467,460.63		1,720,557,98	2,166,244.00	468,974.00	2,635,218,00	53.2%
Workers' Compensation	3601-3602	1,381,952.04	338,605.92	2,341,728,72	2,435,440,00	464,455.00	2,899,895.00	23,8%
OPEB, Allocated	3701-3702	1,954,527.00	377,201,72	0,00	0,00	0,00	0.00	0.0%
OPEB, Active Employees	3751-3752	0,00	0.00		593,318,00	219,431,00	812,749.00	273.2%
Other Employee Benefits	3901-3902	3,200.00	214,581.00	217,781,00	17,773,094,00	4,060,312.00	21,833,406.00	9,5%
TOTAL, EMPLOYEE BENEFITS		15,695,687.56	4,237,674.80	19,934,362.36	172115,054,00	1,000,000		
BOOKS AND SUPPLIES			- 1		4	Į.		
Committee of the Commit	4100	423,773.00	6,114.00	429,887.00	0.00	0.00	0.00	-100.0%
Approved Textbooks and Cora Curricula Materials	4200	325,722.12	651,499.09	977,221.21	13,630,00	398,309.53	411,939.53	-57.8%
Books and Other Reference Materials		1,200,311.41	3,072,237.28	4,272,548,69	1,222,134.89	1,523,578.34	2,745,713.23	-35.7%
Muterials and Supplies	4300	257,258.97	209,459.74	488,728.71	204,468.00	301,337.00	505,805,00	8.49
Noncapitalized Equipment	4700	0.00	0.00	0.00	0.00	0.00	0,00	0.0%
Food	4700	2,207,065.50	3,939,320,11	6,146,385.61	1,440,232,89	2,223,224.87	3,663,457,76	-40.4%
TOTAL, BOOKS AND SUPPLIES		2,207,000.50				1		1
SERVICES AND OTHER OPERATING EXPENDITURES					820,000.00	1,799,023,00	2,619,023,00	6,19
Subagreements for Services	5100	718,680.00	1,749,437.00	2,468,117.00	133,024.00	95,222,33	228,246.33	
Travel and Conferences	6200	283,402.32	120,137,33	403,539.65		8,039,00	61,826.00	
Dues and Memberships	5300	117,797.00	10,186.00	127,983.00	55,787.00	0.00	914,937.00	
kraurance	5400 - 5450	736,994.00	0,00	736,994.00	914,937.00	0,00	014,001.00	1 270
Operations and Housekeeping Services	5500	2,205,000.00	0,00	2,205,000.00	2,000,250,00	0.00	2,000,250.00	-9,39
Rentals, Leases, Repairs, and	5600	777,575.00	1,891,309.68	2,668,884.68	757,531,00	1,900,899.00	2,658,230.00	-0.49
Noncapitalized Improvements	C40750	(18,989.00)	18,989.00	0.00	0.00	0.00	0.00	0.09
Transfers of Direct Costs	5710	(16,500.00)	0,00	(16,500.00)		0.00	(16,500.00	0.09
Transfers of Direct Costs - Interfund	5750	[10,500.00]	0,00	NI TANAN				
Professional/Consulting Services and	5800	3.703.731.63	5,974,352.21	9,678,083.84	3,808,392.11	4,438,512.00	8,046,904,11	
Operating Expenditures	5900	469,416.55	5,298.80	474,715.35	556,858.00	1,903.80	559,761,80	17.79
Communications						4 6 11 44 4 1	17 674 678 54	-8.99
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		8,977,107 50	9,769,710.02	18,746,817.52	8,830,279 11	8,241,399,13	17,071,678.24	-0.97

July 1 Budget General Fund Unrestricted and Restricted Expenditures by Object

			2014-1	5 Estimated Actuals		2	015-16 Budget		
		Object	Unrestricted	Restricted	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	col. D + E	% D Car
scription Resour	ca Codes	Codes	- 13		310/2				
PITAL OUTLAY			1	V.				0,00	0.0%
		6100	0.00	0.00	0.00	0.00	0,00	0.00	-100.0%
nd		6170	0.00	506,000.00	508,000,00	0,00	0.00		-100.0%
nd improvements		6200	0,00	61,000.00	61,000.00	0.00	0.00	0.00	-100.074
illdings and Improvements of Buildings		0200					0.00	0.00	0.0%
ooks and Media for New School Libraries		8300	0.00	0.00	0,00	0.00	6,510,000.00	8,545,306.00	41.7%
Major Expansion of School Libraries		6400	48,806.00	4,669,900.00	4,618,706.00	35,306.00	100,00	784,100.00	84.7%
quipment		6500	1,469,697.00	3,494,615.00	4,984,312.00	764,000.00		7,309,406.00	-28,1%
ulpment Replacement			1,538,503.00	8,631,516.00	10,170,018.00	799,308.00	6,510,100.00	1,000,100,50	
DTAL, CAPITAL OUTLAY					- 1		\$1.		
HER OUTGO (excluding Transfers of Indirect Costs)			- 1				- 1		
uition			1	1		-:	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict		7110	0.00	0.00	0,00	0.00	0.00	0.00	0.0%
Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	9.00	0.01
State Special Schools				200004-200	and other sec	.0.00	155,000.00	165,000.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0,00	165,000,00	155,000,00		1,760,897.00	1,750,697.00	0.09
Payments to County Offices		7142	0.00	1,760,897.00	1,760,897.00	0.00	0.00	0.00	0.09
		7143	0.00	0,00	0.00	0.00	36/30%		
Payments to JPAs			150		0.00	0.00	0.00	0,00,	0.0
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices		7212	0.00	0,00	0.00	0.00	0.00	0.00	0.0
To JPAs		7213	0.00	0.00	0.00			20.5	7 5554
Special Education SELPA Transfers of Apportionments			Waster Arman	0.00	0.00		0.00	0.00	0.0
To Districts or Charter Schools	8500	7221		0:00	0.00		0.00	0,00	1 16.0
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0,0
To JPAs	6500	7223	mount in the state of	V.07			-E-182	0.00	0.0
ROC/P Transfers of Apportionments	2000	7221		0.00	0.00		0.00	0.00	1360
To Districts or Charter Schools	6360	7222		0.00	0.00	- 0	0.00	0.00	2.7
To County Offices	6360	7223		0.00	0.00		0.00	0.00	1 2
To JPAs	6360		0.00	0,00	0.00	0.00	0.00	0.00	
Other Transfers of Apportionments	All Other	7221-7223	0.00		0.00	0.00	0.00	0.00	1 and
All Other Transfers		7281-7283	0.00	200	0.00	0.00	0.00	0.0	0.
All Other Transfers Out to All Others		7299	3,00				0.00	0.0	-100
Debl Service		7438	344,00	0,00	344.00	10.0		0.0	
Debt Service - Interest		7439	45,454.00	0.00	45,454.00		0.00	The second second	
Other Debt Service - Principal	ect Coules		45,798.00	1,915,897.00	1,961,695.00	0.00	1,915,897.00	1.010,001,0	
TOTAL, OTHER OUTGO (excluding Transfers of Indice	ou Costal						1		
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	•		1	1 2 3 3 3 4 4	2/20	(89,787.00	69,787.00	0.0	0 0
Transfers of Indianal Costs		7310	(256,588.00	100	20 Tal Capacita Ltd. (Car				1
Transfers of Indirect Costs		7350	(127,669.00	The same of the sa	Day and America	The second secon		- Commence	1.0
Transfers of Indirect Costs - Interfund TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT	T COSTS		(384,275.00	258,586.00	(127,689.0	(217,476.00	69,707.00	1	
TOTAL, OTHER OUTGO - TRANSPERS OF MUNES				1	102 700 650 4	81,971,013.76	34,021,155.00	115,992,168	76 3
TOTAL, EXPENDITURES			81,205,135.6	7 41,581,790.8	1 122,768,926.4	A I A I THE LOSS OF	and the second second second		

			2014	15 Estimated Actual	δ		2015-16 Budget		
escription		Object Codes	Unrestricted (A)	Restricted	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
NTERFUND TRANSFERS	111111111111111111111111111111111111111	9.3.9.5						-	
INTERFUND TRANSFERS IN							1		
WIERPOND IRANSPERS IN					1			erotosi (SORING
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0,00	0,00	0.0%
From: Bond Interest and					0.00	0.00	0.00	0,00	0.0%
Redemption Fund		8914	0.00	0.00	0.00	200,000.00	0,00	200,000.00	0.0%
Other Authorized Interfund Transfers In		8919	200,000.00	0.00	200,000.00		0.00	200,000.00	0.0%
a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.01
INTERFUND TRANSFERS OUT									
			961			0,00	0,00	0,00	0.09
To: Child Development Fund		7611	0,00	0.00	0.00		0,00	85,691,00	0.0%
To: Special Reserve Fund		7612	85,691.00	0,00	85,691.00	85,691.00	0,00	00,001,00	
To: State School Building Fund/		7613	0.00	0,00	0,00	0.00	0.00	0.00	0.0%
County School Facilities Fund		7618	0.00	0,00	0,00	0.00	0.00	0.00	0.09
To: Cafeteria Fund			738,131.00	0.00	738,131,00	741,145.00	0.00	741,145.00	0,49
Other Authorized Interfund Transfers Out		7619	to the state of th	0,00	823,822.00	826,836.00	0.00	826,836,00	0,49
(b) TOTAL, INTERFUND TRANSFERS OUT			823,822.00	0,00	020,022.00		H V TU THE A		
THER SOURCES/USES			6	100 PM					1
SOURCES			1			1	4		1
State Apportionments			0100000			0.00	0.00	0,00	0.09
Emergency Apportionments		8931	0,00	0.00	0.00	0.00	0.00	0,00	1
Proceeds					V				
Proceeds from Sale/Lease-		***	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Purchase of Land/Buildings		8953	0.00	0,00					
Other Sources							1		
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0,00	0.09
Long-Term Debt Proceeds									
Proceeds from Certificates				0.00	0.00	0.00	0.00	0.00	0.09
of Participation		8971	0.00	0.00	0.00	0.00	0,00	0.00	
Proceeds from Capital Leases		8972	0,00	0.00	0.00	0.00	0,00	0.00	300
Proceeds from Lease Revenue Bonds		8973	0.00	0,00		0.00	0.00	0.00	0.000
All Other Financing Sources		8979	0,00	0,00	0.00	0.00	0.00	0.00	T none
(c) TOTAL, SOURCES			0.00	0.00	0.00	0,00		1100,000	
USES				1	1				
Transfers of Funds from					0.00	0.00	0.00	0.00	0.0
Lapsed/Reorganized LEAs		7661	0,00	0,00	0.00	0.00	0.00	0.00	1
All Other Financing Uses		7699	0.00	0,00	0.00	77.700	0.00	0.00	
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	7.0
CONTRIBUTIONS					9				1333
Contributions from Unrestricted Revenues		8980	(23,024,153.20)	23,024,153.20	0,00	(21,221,835.00)	21,221,835.00	0.00	1902
Contributions from Restricted Revenues		8990	0,00	0,00	0,00	0.00	0.00	0,00	0.75
(a) TOTAL CONTRIBUTIONS			(23,024,153.20)	23,024,153 20	0.00	(21,221,835,00)	21,221,835.00	0.00	0.0
(a - b + c - d + e)			(23,647,975,20)	23,024,153.20	(623,822.00)	(21,848,671.00)	21,221,835,00	(626,636,00	0.5



			2014-	15 Estimated Actual	8		2015-16 Budget		
Description Function C		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
REVENUES						1			
1) LCFF Sources		8010-8099	78,644(461.00	5,705,758.00	82,350,219.00	87,358,164.00	5,987,571.00	93,323,735.00	13.3
2) Federal Revenue		8100-8299	0.00	3,748,890.12	3,748,890,12	0.00	3,734,063,00	3,734,063.00	-0,4
3) Other State Revenue		8300-8599	2,444,269.00	2,309,610,00	4,753,869.00	1,857,568.00	3,097,686.00	4,955,254,00	4.2
4) Other Local Revenue		8600-8799	10,112,574.00	4,653,274.77	14,765,848.77	10,020,000,00	0.00	10,020,000.00	-32.1
8) TOTAL REVENUES			89,201,294,00	16,417,532,89	105,618,826.89	99,233,732.00	12,799,320.00	112,033,052.00	6.1
L EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		63,116,814.00	22,643,920.46	75,760,734.46	54,771,236.00	18,463,312.00	73,234,548.00	-3.3
2) Instruction - Related Services	2000-2999		11,460,999.67	2,285,412.58	13,746,412.25	11,418,438.00	1,602,621,00	13,021,059.00	-5.3
3) Pupil Services	3000-3999		2,899,503.00	1,982,426.77	4,861,929.77	2,818,549.00	1,735,879.00	4,554,428.00	-6.7
4) Ancillary Services	4000-4999	1	0.00	297,359.00	297,359.00	0,00	209,353.00	209,353.00	-29.6
5) Community Services	5000-5999		317,729.00	43,448.00	361,177.00	344,573.00	9,801.00	354,374.00	-1,6
6) Enterprise	6000-6999		0.00	8,000.00	6,000,00	162.00	0.00	162.00	-97.3
7) General Administration	7000-7999		7,362,666.00	4,990,986,00	12,363,652.00	8,800,407.00	6,589,787,00	13,390,194.00	B.4
8) Plant Services	8000-8999		6,001,626.00	7,418,341,00	13,417,967,00	5,817,648.76	3,494,505,00	9,312,153.76	-30.6
9) Other Outgo	9000-9999	Except 7600-7699	45,798.00	1,915,897.00	1,961,695.00	0.00	1,915,897.00	1,915,697,00	-2.3
10) TOTAL EXPENDITURES			81,205,135,67	41,581,790.81	122,786,926.48	81,971,013,78	34,021,155.00	116,992,168,76	-5.8
2. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,996,158.33	(25,164,257.92)	(17,168,099,59)	17.262,718.24	(21,221,835,00)	(3,959,116.76)	-76.9
O. OTHER FINANCING SOURCES/USES									
Interfund Transfers Transfers In		8900-8929	200,000,00	0.00	200,000.00	200,000.00	0.00	200,000.00	0,0
b) Transfers Out		7600-7629	823,822.00	0.00	823,822,00	826,836.00	0.00	826,836.00	0.4
2) Other Sources/Uses a) Sources		8930-8979	0.00	0,00	0.00	0,00	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0,00	0.00	0,00	0.00	0.00	0,4
3) Contributions		8980-8999	(23,024,153.20)	-23,024,153.20	0_00	(21,221,835.00)	21,221,835,00	0.00	0.
4) TOTAL, OTHER FINANCING SOURCES/USI	E3	9	(23,647,976.20)	23,024,153.20	(623,822.00)	(21,848,871,00)	21,221,835.00	(626,836.00)	0,

		2014	-15 Estimated Actual	6		2016-16 Budget		
Description Function Godes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(15,651,816,87)	(2,140,104.72)	(17,791,921,59)	(4,585,952.76)	0.00	(4,586,952.76)	-74.29
FUND BALANCE, RESERVES								
1) Beginning Fund Balance a) As of July 1 - Unaudited	9791	\$3,197,790.61	9,327,073.94	62,524,864,55	37,545,973,74	7,186,969.22	44.732,942.96	-28.5%
b) Audit Adjustments	9793	0.00	0.00	0.00	0.00	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		53,197,790,61	9,327,073.94	62,524,964.55	37,545,973,74	7,186,969,22	44,732,942.96	-28.69
d) Other Restatements	9795	0.00	0.00	0.00	0.00	0,00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)		53,197,790.61	9,327,073.94	62,524,864.55	37,545,973.74	7,186,969.22	44,732,942.96	-28.59
2) Ending Balance, June 30 (E + F1e)		37,545,973,74	7,186,969.22	44,732,942.96	32,980,020.98	7,186,969,22	40,146,990.20	-10.39
Components of Ending Fund Balance a) Nonspendable Revolving Cash	9711	36,000:00	0.00	35,000.00	35,000,00	0.00	35,000.00	0.09
	9712	0.00	0.00	0,00	0,00	0.00	0.00	0.09
Stores	9713	0.00	0.00	0.00	0.00	0.00	0,00	0.09
Prepald Expenditures	9719	0.00	0.00	0.00	0.00	0.00	0,00	0,09
All Others b) Restricted	9740	0.00	7,186,969.22	7,186,989.22	0.00	7,186,969.22	7,186,969,22	0.03
c) Committed Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Commitments (by Resource/Object)	9760	0,00	0.00	0.00	0.00	0.00	0.00	0.09
d) Assigned	0.00					0.00	16,392,246,00	496.09
Other Assignments (by Resource/Object)	9780	2,750,554.00	0,00	2,750,554.00	16,392,246.00	0,00	10,302,240,00	400.0
e) Unassigned/unappropriated				40 000 663 00	11,681,901,00	0.00	11,681,901.00	-4,39
Reserve for Economio Uncertaintles	9789	12,208,662.00	0.00	12,208,662.00	4,850,873.98	00.0	4,850,873.98	
Unassigned/Unappropriated Amount	9790	22,551,757,74	0.00	22_551,767.74	***************************************	9,50		-

July 1 Budget General Fund Exhibit: Restricted Balance Detail

San Mateo-Foster City Elementary
San Mateo County

41 69039 0000000 Form 01

Printed: 6/10/2015 10:35 AM

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
5640	Medi-Cal Billing Option	131,451.02	131,451.02
6300	Lottery: Instructional Materials	436.00	436.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	2,264,623.77	2,264,623.77
9010	Other Restricted Local	4,790,458.43	4,790,458.43
Total, Restric	cted Balance	7,186,969,22	7,186,969.22

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A, REVENUES).			
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	278,846.00	278,846.00	0.0%
3) Other State Revenue		8300-8599	1,170,792.00	1,120,792.00	-4.3%
4) Other Local Revenue		8600-8799	72,771.67	136,969,00	88.2%
5) TOTAL, REVENUES			1,522,409.67	1,536,607.00	0.9%
B. EXPENDITURES					
Certificated Salarles		1000-1999	74,096.00	73,586.00	-0.7%
2) Classified Salaries		2000-2999	782,562.00	778,160.00	-0,6%
3) Employee Benefits		3000-3999	463,575.67	399,100.00	-13.9%
4) Books and Supplies		4000-4999	47,965.00	47,965.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	62,901.00	171,486.00	172.6%
6) Capital Outlay		6000-6999	0.00	0,00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	9	7100-7299, 7400-7499	87,310.00	62,310.00	-28,6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0,00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,518,409.67	1,532,607.00	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,000.00	4,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.09
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0,00	0.09
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,000.00	4,000.00	0:0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance As of July 1 - Unaudited		9791	372,950.90	376,950,90	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			372,950.90	376,950.90	1.1%
d) Other Restatements		9795	0,00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			372,950.90	376,950:90	1,1%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			376,950.90	380,950.90	1.1%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0,00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	94,507.33	94,507,33	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0,00	0.00	0.09
d) Assigned Other Assignments		9780	282,444.07	286,444,07	1.49
e) Unassigned/Unapproprlated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.50)	(0.50)	0.09

			2014-15	2015-16 Budget	Percent Difference
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Dillaletica
G. ASSETS 1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasur	У	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0,00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	s' Live sin		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0,00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0,00	0.00	0.0%
All Other Federal Revenue	All Other	8290	278,846.00	278,846.00	0.09
TOTAL, FEDERAL REVENUE			278,846.00	278,846.00	0.09
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0,00	0.00	0,0%
Child Development Apportionments		8530	0.00	0,00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,170,792.00	1,120,792.00	-4.39
All Other State Revenue	All Other	8590	0,00	0.00	0.09
TOTAL, OTHER STATE REVENUE			1,170,792.00	1,120,792.00	-4.39
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0,00	0.09
Food Service Sales		8634	0.00	0,00	0.00
Interest		8660	4,000,00	4,000.00	0.09
Net Increase (Decrease) in the Fair Value of Investments	S	8662	0,00	0,00	0.09
Fees and Contracts					
Child Development Parent Fees	3	8673	68,771.67	132,969,00	93.39
Interagency Services		8677	0.00	0.00	0.09
All Other Fees and Contracts		8689	0.00	0,00	0.09
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			72,771.67	136,969.00	B8.29
TOTAL, REVENUES			1,522,409.67	1,536,607.00	0.99

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	74,096.00	73,586.00	-0.79
Other Certificated Salarles		1900	0.00	0.00	0,09
TOTAL, CERTIFICATED SALARIES			74,096.00	73,586.00	-0.79
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	645,465.00	619,222.00	-4.19
Classified Support Salaries		2200	23,480.00	23,566,00	0,4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	82,404.00	99,578,00	20.89
Other Classifled Salaries		2900	31,213.00	35,794.00	14.79
TOTAL, CLASSIFIED SALARIES			782,562,00	778,160.00	-0.6
EMPLOYEE BENEFITS					
STRS		3101-3102	6,158.00	790,00	-87.29
PERS		3201-3202	138,099.00	151,818.00	9,9
OASDI/Medicare/Alternative		3301-3302	135,830.67	60,597.00	-55,4
Health and Welfare Benefits		3401-3402	114,102.00	80,526,00	-29,4
Unemployment Insurance		3501-3502	9,350.00	425.00	-95.5
Workers' Compensation		3601-3602	24,082.00	35,740.00	48.4
OPEB, Allocated		3701-3702	35,954.00	42,282,00	17,6
OPEB, Active Employees		3751-3752	0.00	0.00	0.0
Other Employee Benefits		3901-3902	0.00	26,922.00	Ne
TOTAL, EMPLOYEE BENEFITS			463,575.67	399,100.00	-13.9
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0
Books and Other Reference Materials		4200	0.00	0,00	0.0
Materials and Supplies		4300	46,465,00	46,465.00	0.0
Noncapitalized Equipment		4400	1,500.00	1,500.00	0.0
		4700	0.00	0.00	0.0
Food TOTAL, BOOKS AND SUPPLIES			47,965.00	47,965,00	0.0

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0:00	0.00	0.0%
Travel and Conferences		5200	10,518.00	10,518.00	0.0%
Dues and Memberships		5300	20,550.00	20,550.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0,0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	ts	5600	1,157.00	1,157.00	0,0%
Transfers of Direct Costs		5710	0.00	0.00	0,0%
Transfers of Direct Costs - Interfund		5750	0.00	0,00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	30,661,00	139,246.00	354.1%
Communications		5900	15,00	15.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES		62,901.00	171,486.00	172.6%
APITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0,0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0,09
Equipment Replacement		6500	0,00	0,00	0,09
TOTAL, CAPITAL OUTLAY			0.00	0,00	0.09
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	87,310.00	62,310.00	-28.69
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0,0%
Other Debt Service - Principal		7439	0.00	0.00	0,0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		87,310.00	62,310.00	-28.69
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT O	COSTS		0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,518,409.67	1,532,607.00	0.9%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0,00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0,0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES				1	
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0,00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
		8979	0.00	0.00	0,0%
All Other Financing Sources			0.00	0.00	0.0%
(c) TOTAL, SOURCES USES					
Transfers of Funds from		7651	0.00	0,00	0.09
Lapsed/Reorganized LEAs			0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	
CONTRIBUTIONS					1,67,000
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0,00	0.00	0.09

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					and the second
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	278,846.00	278,846.00	0.0%
3) Other State Revenue		8300-8599	1,170,792.00	1,120,792.00	-4.3%
4) Other Local Revenue		8600-8799	72,771.67	136,969.00	88.2%
5) TOTAL, REVENUES			1,522,409.67	1,536,607.00	0.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,168,774.67	1,220,264.00	4.4%
2) Instruction - Related Services	2000-2999		232,304.00	219,045.00	-5.7%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		30,021.00	30,988,00	3.2%
9) Other Outgo	9000-9999	Except 7600-7699	87,310.00	62,310.00	-28.6%
10) TOTAL, EXPENDITURES			1,518,409.67	1,532,607.00	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)	-		4,000.00	4,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		0020 0070	0.00	0.00	0,0%
a) Sources		8930-8979	0.00		0.0%
b) Uses		7630-7699	0.00	0.00	
3) Contributions		8980-8999	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,000.00	4,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	372,950.90	376,950.90	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			372,950.90	376,950.90	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			372,950.90	376,950.90	1.1%
2) Ending Balance, June 30 (E + F1e)			376,950.90	380,950.90	1.1%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	94,507.33	94,507,33	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	282,444.07	286,444.07	1,4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.50)	(0.50)	0.0%

July 1 Budget Child Development Fund Exhibit: Restricted Balance Detail

San Mateo-Foster City Elementary San Mateo County

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Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
6130	Child Development: Center-Based Reserve Account	91,468.00	91,468.00
9010	Other Restricted Local	3,039.33	3,039.33
Total. Restr	Icted Balance	94,507.33	94,507.33

July 1 Budget Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes Object Code	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A, REVENUES			. Outroom	
1) LCFF Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	1,535,552.00	1,566,858.00	2.0%
3) Other State Revenue	8300-8599	116,396.00	117,396,00	0.9%
4) Other Local Revenue	8600-8799	622,130.00	635,130.00	2,1%
5) TOTAL, REVENUES		2,274,078,00	2,319,384.00	2.0%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0,00	0.00	0.0%
2) Classified Salaries	2000-2999	866,628.72	861,832.00	-0,6%
3) Employee Benefits	3000-3999	337,047.00	373,086,00	10.79
4) Books and Supplies	4000-4999	1,005,500.00	945,700.00	-5.9%
5) Services and Other Operating Expenditures	5000-5999	152,150.00	117,450,00	-22.8%
6) Capital Outlay	6000-6999	166,000.00	166,000.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0,00	0.09
8) Other Outgo - Transfers of Indirect Costs	7300-7399	127,689,00	127,689,00	0,0%
9) TOTAL, EXPENDITURES		2,655,014.72	2,591,757,00	-2.4%
C, EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(380,936.72)	(272,373.00)	-28.5%
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers a) Transfers In	8900-8929	0,00	0.00	0.09
b) Transfers Out	7600-7629	0,00	0,00	0.0
Other Sources/Uses a) Sources	8930-8979	0,00	0.00	0,00
b) Uses	7630-7699	0.00	0.00	0.0
3) Contributions	8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.09

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E, NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(380,936,72)	(272,373.00)	-28,5%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance As of July 1 - Unaudited		9791	3,738,029.13	3,357,092.41	-10.2%
b) Audit Adjustments		9793	0,00	0,00	0,0%
c) As of July 1 - Audited (F1a + F1b)			3,738,029.13	3,357,092,41	-10.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,738,029.13	3,357,092.41	-10.2%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			3,357,092.41	3,084,719.41	-8.19
a) Nonspendable Revolving Cash		9711	0.00	0.00	0:09
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0,00	0.00	0.09
b) Restricted		9740	2,857,794.58	2,586,421.58	-9,5%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments		9760	0.00	0.00	0.09
d) Assigned Other Assignments		9780	499,297,83	498,297.83	-0,29
e) Unassigned/Unapproprlated Reserve for Economic Uncertaintles		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0,00	0,00	0,0%

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July 1 Budget Cafeteria Special Revenue Fund Expenditures by Object

San Mateo-Foster City Elementary San Mateo County

Dunastration	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Description	Kesouice Codes	Object Court			
G. ASSETS 1) Cash		0440	0.00		
a) in County Treasury		9110			
Fair Value Adjustment to Cash In County Treasur	У	9111	0,00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0,00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES	**				
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0,00		
I, LIABILITIES					
1) Accounts Payable		9500	0.00		
Due to Grantor Governments		9590	0.00		
		9610	0.00		
3) Due to Other Funds		9640			
4) Current Loans		9650	0:00		
5) Unearned Revenue		0000	0.00		
6) TOTAL, LIABILITIES					
J. DEFERRED INFLOWS OF RESOURCES		0000	0.00		
1) Deferred Inflows of Resources		9690			
2) TOTAL, DEFERRED INFLOWS			0.00	1	
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,535,652.00	1,566,858,00	2.0%
All Other Federal Revenue		8290	0.00	0,00	0.0%
TOTAL, FEDERAL REVENUE			1,535,552.00	1,566,858.00	2.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	116,396.00	117,396.00	0,9%
All Other State Revenue		8590	0.00	0,00	0.0%
TOTAL, OTHER STATE REVENUE			116,396.00	117,396,00	0,9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	618,130,00	631,130.00	2.1%
Leases and Rentals		8650	0.00	0,00	0,0%
Interest		8660	4,000,00	4,000.00	0.09
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.09
Other Local Revenue					
All Other Local Revenue		8699	0.00	0,00	0.09
TOTAL, OTHER LOCAL REVENUE			622,130.00	635,130.00	2,19
TOTAL, REVENUES			2,274,078.00	2,319,384,00	2.09

July 1 Budget Cafeteria Special Revenue Fund Expenditures by Object

San Mateo-Foster City Elementary San Mateo County

	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Description	Resource Codes	Object Coulds			
CERTIFICATED SALARIES					.15-7
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0,00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	673,747.72	684,313.00	1,6%
Classified Supervisors' and Administrators' Salaries		2300	130,475.00	132,175.00	1,3%
Clerical, Technical and Office Salaries		2400	62,406.00	45,344.00	-27.3%
Other Classified Salaries		2900	0,00	0,00	0.0%
TOTAL, CLASSIFIED SALARIES			866,628.72	861,832.00	-0.6%
EMPLOYEE BENEFITS					
orne.		3101-3102	0.00	0.00	0.0%
STRS		3201-3202	131,970.00	137,173.00	3.9%
PERS OASDI/Medicare/Alternative		3301-3302	60,654.00	65,932.00	8,7%
Health and Welfare Benefits		3401-3402	74,671.00	54,096,00	-27.6%
Unemployment Insurance		3501-3502	8,740.00	431.00	-95,1%
Workers' Compensation		3601-3602	24,695.00	36,164.00	46.4%
OPEB, Allocated		3701-3702	36,317,00	38,956.00	7,3%
OPEB, Active Employees		3751-3752	0,00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	40,334.00	Nev
TOTAL, EMPLOYEE BENEFITS			337,047.00	373,086.00	10,7%
BOOKS AND SUPPLIES			10.3		
D. J. Oli, . D. farrage Meterials		4200	0.00	0.00	0.0%
Books and Other Reference Materials		4300	43,000.00	41,000.00	-4.7%
Materials and Supplies		4400	75,000.00	10,000.00	-86.7%
Noncapitalized Equipment		4700	887,500.00	894,700,00	0.8%
Food TOTAL, BOOKS AND SUPPLIES			1,005,500.00	945,700.00	-5,9%

July 1 Budget Cafeteria Special Revenue Fund Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A, REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,535,552.00	1,566,858.00	2.0%
3) Other State Revenue		8300-8599	116,396.00	117,396.00	0.9%
4) Other Local Revenue		8600-8799	622,130.00	635,130.00	2.1%
5) TOTAL, REVENUES			2,274,078.00	2,319,384,00	2.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0,00	0.0%
3) Pupil Services	3000-3999		2,527,325.72	2,464,068.00	-2.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		127,689.00	127,689.00	0.0%
8) Plant Services	8000-8999		0.00	0,00	0.09
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.09
10) TOTAL, EXPENDITURES			2,655,014.72	2,591,757.00	-2.49
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(380,936,72)	(272,373.00)	-28.5%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out \sim		7600-7629	0.00	0.00	0.09
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

July 1 Budget Cafeteria Special Revenue Fund Expenditures by Function San Mateo-Foster City Elementary San Mateo County

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E, NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(380,936.72)	(272,373.00)	-28.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance				4	
a) As of July 1 - Unaudited		9791	3,738,029.13	3,357,092.41	-10.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,738,029,13	3,357,092.41	-10.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,738,029.13	3,357,092.41	-10.2%
2) Ending Balance, June 30 (E + F1e)			3,357,092.41	3,084,719.41	-8.1%
Components of Ending Fund Balance a) Nonspendable		9711	0.00	0.00	0.0%
Revolving Cash		9712	0.00	0.00	0.0%
Stores			0.00	0.00	0,0%
Prepaid Expenditures		9713		0.00	0.0%
All Others		9719	0.00		
b) Restricted		9740	2,857,794,58	2,586,421,58	-9.5%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	499,297.83	498,297,83	-0.2%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

San Mateo-Foster City Elementary San Mateo County

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Resource	Description	2014-15 Estimated Actuals	2015-16 Budget	
5310	Child Nutrition: School Programs (e.g., School Lunch, School	2,857,794.58	2,586,421.58	
Total, Restr	Icted Balance	2,857,794.58	2,586,421.58	

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0,00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0,00	0.00	0.0%
4) Other Local Revenue		8600-8799	70,800.00	43,800.00	-38.1%
5) TOTAL, REVENUES			70,800.00	43,800,00	-38.1%
B. EXPENDITURES					tansellusi
1) Certificated Salaries		1000-1999	0,00	0,00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	500.00	500,00	0.0%
5) Services and Other Operating Expenditures		5000-5999	459,283.00	328,843,00	-28,4%
6) Capital Outlay		6000-6999	351,340.00	324,280.00	-7.7%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			811,123.00	653,623.00	-19,4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(740,323.00)	(609,823.00)	-17.6%
D. OTHER FINANCING SOURCES/USES	8				
Interfund Transfers a) Transfers In		8900-8929	738,131.00	741,145.00	0.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.0%
a) Sources		7630-7699	0.00	0.00	0.0%
b) Uses		8980-8999	0.00	0.00	0.0%
Contributions TOTAL, OTHER FINANCING SOURCES/USES		0000 0000	738,131.00	741,145.00	0.49

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-18 Budget	Percent Difference
E, NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,192.00)	131,322.00	-6091.0%
F, FUND BALANCE, RESERVES				F.	
Beginning Fund Balance As of July 1 - Unaudited		9791	1,952,491.18.	1,950,299.18	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0,0%
c) As of July 1 - Audited (F1s + F1b)			1,952,491.18	1,950,299.18	-0.1%
d) Other Restatements		9796	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,952,491.18	1,950,299.18	-0.1%
2) Ending Balance, June 30 (E + F1e)			1,950,299.18	2,081,621.18	6.79
Components of Ending Fund Balance					
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.09
Stores		9712	0.00	0.00	0.09
Prepaid Expenditures		9713	0,00	0.00	0.09
All Others		9710	0.00	0.00	0.09
b) Restricted		9740	0.00	0.00	0.09
c) Committed		9750	0.00	0.00	0.09
Stabilization Arrangements		(30.3	0.00		
Other Commitments	97. 94	9760	0.00	0.00	0.09
d) Assigned Other Assignments		9780	1,950,299-18	2,081,621.18.	6.79
		(70,000)			
 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0:00	

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
J. ASSETS					
1) Cash a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash In County Treas	ury	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0,00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0,00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description F	Resource Codes Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES		9		
LCFF Transfers				
LCFF Transfers - Current Year	8091	0.00	0,00	0.0%
LCFF/Revenue Limit Transfers - Prior Years	8099	0,00	0.00	0.0%
TOTAL, LOFF SOURCES		0.00	0.00	0.0%
OTHER STATE REVENUE			-	
All Other State Revenue	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		0.00	0.00	0.0%
OTHER LOCAL REVENUE		4,70		
Other Local Revenue			Į.	
Community Redevelopment Funds Not Subject to LCFF Deduction	8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies	8631	0,00	0,00	0.0%
Interest	8660	5,000.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.0%
Other Local Revenue				
All Other Local Revenue	8699	65,800.00	38,800.00	-41.0%
All Other Transfers In from All Others	8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		70,800.00	43,800.00	-38.1%
TOTAL, REVENUES		70,800.00	43,800.00	.•38.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0,00	0,00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfere Benefits		3401-3402	0,00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0,0%
Workers' Compensation		3601-3602	0,00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0,00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0,00	0.00	0.0%
Materials and Supplies		4300	500.00	500,00	0.0%
Noncapitalized Equipment		4400	0.00	0,00	0.0%
TOTAL, BOOKS AND SUPPLIES			500,00	500.00	0.0%

Description R	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0,00	0,00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	3	5600	455,008.00	325,843.00	-28.4%
Transfers of Direct Costs		5710	0,00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0,00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,275,00	3,000.00	-29.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		459,283.00	328,843.00	-28.4%
CAPITAL OUTLAY					
Land Improvements		6170	47,000.00	19,300.00	-58.9%
Buildings and Improvements of Buildings		6200	74,980.00	69,980.00	-6.7%
Equipment		6400	229,360.00	235,000.00	2.5%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			351,340.00	324,280.00	-7.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	osts):		0.00	0.00	0.0%
TOTAL, EXPENDITURES			811,123.00	653,623.00	-19.4%

July 1 Budget Deferred Maintenance Fund Expenditures by Object

· ·	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Description NTERFUND TRANSFERS	Nesource Godes	Olijest ocese			
GIRLI OLD LUCKEL TICK					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	738,131.00	741,145.00	0.4%
(a) TOTAL, INTERFUND TRANSFERS IN			738,131,00	741,145.00	0.4%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
Long-Term Debt Proceeds					0.00
Proceeds from Capital Leases		8972	0.00	0.00	0,0%
All Other Financing Sources		8979	0.00	0.00	0.09
(e) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.09
CONTRIBUTIONS					
		2002	0.00	0.00	0.09
Contributions from Unrestricted Revenues		8980		0.00	0.0
Contributions from Restricted Revenues		8990	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			738,131.00	741,145.00	0.4

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources ·		8010-8099	0.00	0.00	0:0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70,800.00	43,800.00	-38.1%
5) TOTAL, REVENUES			70,800.00	43,800.00	-38.1%
B. EXPENDITURES (Objects 1000-7999)				100	
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		811,123.00	653,623.00	-19,4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES		and the second	811,123.00	653,623.00	-19.4%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(740,323.00)	(609,823,00)	-17.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		8900-8929	738,131.00	741,145.00	0.4%
a) Transfers In			0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.07
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0;0%
b) Uses		7630-7699	0,00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			738,131.00	741,145.00	0.49

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND			40 400 00)	131,322.00	-6091.0%
BALANCE (C + D4)			(2,192.00)	131,322.00	-0091.070
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,952,491.18	1,950,299.18	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,952,491.18	1,950,299.18	-0.1%
d) Other Restatements		9795	0,00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,952,491.18	1,950,299.18	-0.1%
2) Ending Balance, June 30 (E + F1e)			1,950,299.18	2,081,621.18	6.7%
Components of Ending Fund Balance a) Nonspendable					0.00
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0,00	0.0%
All Others		9719	- 0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0,0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned		0700	1,950,299.18	2,081,621.18	6.7%
Other Assignments (by Resource/Object)		9780	1,550,255.10		
Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09

Unassigned/Unappropriated Amount

July 1 Budget Deferred Maintenance Fund Exhibit: Restricted Balance Detail

Resource Description		Estimated Actuals	Budget
Total, Restric	cted Balance	0.00	0.00

July 1 Budget Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

San Mateo-Foster City Elementary San Mateo County

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					a President
1) LCFF Sources		8010-8099	0,00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	0.0%
5) TOTAL REVENUES			2,000.00	2,000,00	0.0%
B, EXPENDITURES				Form of the Salah	m v s
Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salarles		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
8) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0,00	0.00	0,0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.09
D) TOTAL, EXPENDITURES			0.00	0.00	0.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,000.00	2,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
interfund Transfers a) Transfers In		8900-8929	85.691.00	85,691.00	0,09
b) Transfers Out		7600-7629	0.00	0.00	0,09
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0,0%
b) Uses		7630-7699	0,00	0,00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			85,691.00	85,691.00	0.09

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			87,691.00	87,691.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	139,865.07	227,556.07	62.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			139,865.07	227,556.07	62.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			139,865.07	227,556.07	62.7%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			227,556.07	315,247.07	38.5%
a) Nonspendable					0.00
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0,00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0,0%
c) Committed		9750	0.00	0.00	0,0%
Stabilization Arrangements		9700	0.00	0.00	
Other Commitments		9760	0.00	0.00	0,0%
d) Assigned Other Assignments		9780	227,556,07	315,247.07	38.5%
e) Unassigned/Unappropriated		0700	0,00	0.00	0.0%
Reserve for Economic Uncertainties		9789	0.00	0.00	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09

July 1 Budget Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

San Mateo-Foster City Elementary San Mateo County

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash		9110	0.00		
a) in County Treasury	,	9111	0.00		
Fair Value Adjustment to Cash In County Treasury	1	9120	0.00		
b) in Banks		9130	0.00		
c) in Revolving Fund			0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140			
2) Investments		9160	0.00		
3) Accounts Receivable		9200	0,00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H, DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0,00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
8) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES		9690	0.00		
1) Deferred Inflows of Resources		0000	0,00		
2) TOTAL, DEFERRED INFLOWS					
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00]	

July 1 Budget Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		1	2,000.00	2,000.00	0.0%
TOTAL, REVENUES			2,000.00	2,000,00	0.0%

July 1 Budget Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

San Mateo-Foster City Elementary San Mateo County

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS	110000100 00000	0.5/100/			
INTERFUND TRANSFERS IN					
5 0 15 W000F		8912	85,691.00	85,691,00	0.0%
From: General Fund/CSSF				0.00	0,0%
Other Authorized Interfund Transfers In		8919	0.00	0,00	
(a) TOTAL, INTERFUND TRANSFERS IN			85,691.00	85,691.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0,00	0.0%
To: State School Building Fund/					
County School Facilities Fund		7613	0,00	0,00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0,00	0.0%
OTHER SOURCES/USES				1	
SOURCES					
Other Sources					
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0,0%
(c) TOTAL, SOURCES			0.00	0.00	0,0%
USES					
Transfers of Funds from		7651	0,00	0,00	0.0%
Lapsed/Reorganized LEAs		, , , ,		0.00	0.0%
(d) TOTAL, USES			0,00	Sign of the Asset of	TY COME VASSET OLD
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL OTHER FINANCING COURCES/11959					
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			85,691.00	85,691.00	0.0%

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0,00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C, EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10) D. OTHER FINANCING SOURCES/USES			2,000.00	2,000,00	0:0%
Interfund Transfers a) Transfers In		8900-8929	85,691.00	85,691.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			85,691.00	85,691.00	0.0%

San Mateo-Foster City Elementary Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					0.004
BALANCE (C + D4)			87,691.00	87,691.00	0.0%
F, FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	139,865.07	227,556.07	62.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			139,865.07	227,556.07	62.7%
d) Other Restatements		9795	0.00	0.00	0.0%
			139,865.07	227,556.07	62,7%
e) Adjusted Beginning Balance (F1c + F1d)			227,556.07	315,247.07	38.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.09
Stores		9712	0.00	0.00	0.09
		9713	0.00	0.00	0.09
Prepaid Expenditures				0.00	0.09
All Others		9719	0.00	0.00	
b) Restricted		9740	0.00	0.00	0,0%
c) Committed		9750	0.00	0.00	0.09
Stabilization Arrangements		I WALLDOWN		0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.07
d) Assigned Other Assignments (by Resource/Object)		9780	227,556.07	315,247.07	38.5%
e) Unassigned/Unappropriated		9789	0.00	0.00	0.09
Reserve for Economic Uncertainties			0.00	0.00	0.00
Unassigned/Unappropriated Amount		9790	0,00	2104.1	

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

		2014-15	2015-16	
Resource Des	cription	Estimated Actuals	Budget	
Total, Restricted Ba	alance	0.00	0.00	

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	110,000.00	110,000.00	0,0%
5) TOTAL, REVENUES		100	110,000.00	110,000.00	0.0%
B. EXPENDITURES				078 792	
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
Classified Salaries		2000-2999	832,210.00	996,403.00	19.7%
3) Employee Benefits		3000-3999	364,905.00	380,586.00	4.3%
4) Books and Supplies		4000-4999	460,700.00	474,000,00	2.9%
5) Services and Other Operating Expenditures		5000-5999	179,280.00	195,230.00	8.9%
6) Capital Outlay		6000-6999	9,468,163.00	9,438,913.00	-0.3%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0,00	0.00	0.0%
Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,305,258.00	11,485,132.00	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,195,258,00)	(11,375,132.00)	1.6%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers in		8900-8929	0.00	0,00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	2,500,000,00	40,000,000.00	1500.0%
b) Uses		7630-7699	0.00	0,00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,500,000.00	40,000,000.00	1500,0%



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANGE (G + D4):			(8,695,258.00)	28,624,868,00	-429.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10.253.401.42	1,558,143.42	-84.8%
					0.004
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,253,401.42	1,558,143.42	-84.8%
d) Other Restatements		9795	0:00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,253,401.42	1,558,143.42	-84.8%
2) Ending Balance, June 30 (E + F1e)			1,558,143.42	30,183,011.42	1837.1%
Components of Ending Fund Balance				1000	
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepald Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0,00	0:0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned				- 201 0000	
Other Assignments		9780	1,558,143.42	30,183,011.42	1837_1%
e) Unassigned/Unappropriated					b on
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget Building Fund Expenditures by Object

escription	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
3. ASSETS					
1) Cash		9110	0.00		
a) in County Treasury		9111	0.00		
Fair Value Adjustment to Cash in County Treasu	ıy	9120	0.00		
b) in Banks		9130	0,00		
c) In Revolving Fund			0.00		
d) with Fiscal Agent		9135			
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0,00		
I. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES		9500	0.00		
1) Accounts Payable		9590	0.00		
2) Due to Grantor Governments		9610	0.00		
3) Due to Other Funds		9640	0.00		
4) Current Loans			0.00		
5) Unearned Revenue		9650			
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES			105 (2.10		
1) Deferred Inflows of Resources		9690	0,00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
EDERAL REVENUE					
FEMA		8281	0.00	0.00	0.09
All Other Federal Revenue		8290	0.00	0,00	0.09
TOTAL FEDERAL REVENUE			0,00	0.00	0.0
THER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0,0
All Other State Revenue		8590	0.00	0,00	0.0
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0
Unsecured Roll		8616	0.00	0,00	0.0
Prior Years' Taxes		8617	0.00	0.00	0.0
Supplemental Taxes		8618	0.00	0.00	0.0
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0,0
Other		8622	0,00	0.00	- 0.0
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0,0
Penalties and Interest from		- '			
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Leases and Rentals		8650	0.00	0.00	0.0
Interest		8660	110,000.00	110,000.00	0.0
Net Increase (Decrease) in the Fair Value of I	nvestments	8662	0.00	0.00	0.0
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0,0
All Other Transfers In from All Others		8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			110,000.00	110,000.00	0.0
TOTAL, REVENUES			110,000.00	110,000.00	0.6

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	668,999.00	829,915.00	24.1%
Clerical, Technical and Office Salaries		2400	104,597.00	106,106.00	1,4%
Other Classified Salaries		2900	58,614.00	60,382.00	3.0%
TOTAL, CLASSIFIED SALARIES			832,210.00	996,403.00	19.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	115,673.00	148,169.00	28.1%
OASDI/Medicare/Alternative		3301-3302	69,732.00	76,225.00	9.3%
Health and Welfare Benefits		3401-3402	116,240,00	78,312.00	-32,6%
Unemployment Insurance		3501-3502	8,490.00	498.00	-94.1%
Workers' Compensation		3601-3602	23,597.00	41,810.00	77.2%
		3701-3702	31,173.00	33,122.00	6,3%
OPEB, Allocated		3751-3752	0,00	0,00	0.0%
OPEB, Active Employees		3901-3902	0.00	2,450.00	New
Other Employee Benefits			364,905.00	380,586,00	4,3%
TOTAL, EMPLOYEE BENEFITS					April 18 min
BOOKS AND SUPPLIES			As a 12 and L		er John Ston
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	32,500.00	34,500.00	6.2%
Noncapitalized Equipment		4400	428,200.00	439,500.00	2.6%
TOTAL, BOOKS AND SUPPLIES			460,700.00	474,000.00	2,9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,970.00	9,670.00	-3.0%
		5400-5450	0.00	0.00	0.0%
Insurance Operations and Housekeeping Services		5500	0,00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improveme	nts	5600	47,800.00	48,500.00	1.5%
	-	5710	0.00	0.00	0.0%
Transfers of Direct Costs Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description R	esource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	117,710.00	133,260,00	13.2%
Communications		5900	3,800.00	3,800.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITE	URES .		179,280,00	195,230.00	8.9%
CAPITAL OUTLAY					
Land		6100	50,000.00	50,000.00	0.0%
Land Improvements		6170	7,821,034.00	7,591,784.00	-0.4%
Buildings and Improvements of Buildings		6200	1,697,129.00	1,697,129.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	100,000.00	100,000.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			9,468,163.00	9,438,913.00	-0.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)			8-		
Other Transfers Out					
All Other Transfers Out to All Others		7299	0,00	0.00	0.0%
Debt Service			1	-	
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,305,258.00	11,486,132.00	1.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
To: State School Building Fund/		7613	0.00	0.00	0.09
County School Facilities Fund		7619	0.00	0.00	0.09
Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT		7/05/100	0.00	0.00	0.0

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
ProceedsProceeds from-Sale-of Bonds	**************************************	8951	2,500,000.00	40,000,000.00	1500.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
		0000	0.00	0.00	
Other Sources County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0,00	0.00	0.0%
Long-Term Debt Proceeds			-		
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0,00	0.00	0.0%
Ali Other Financing Sources		8979	0.00	0,00	0.0%
(c) TOTAL, SOURCES			2,500,000,00	40,000,000.00	1500.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0,0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS		,			
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09

July 1 Budget Building Fund Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A, REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0,00	0.00	0.0%
4) Other Local Revenue		8600-8799	110,000.00	110,000.00	0.0%
6) TOTAL, REVENUES			110,000.00	110,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					ternament in
1) Instruction	1000-1999		0.00	0.00	0.0%
Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
	4000-4999		0.00	0.00	0.0%
4) Ancillary Services	5000-5999		0.00	0.00	0.0%
5) Community Services	6000-6999:		0.00	0.00	0.0%
6) Enterprise	7000-7999		0.00	0.00	0.0%
7) General Administration	8000-8999		11,305,258.00	11,485,132.00	1.6%
8) Plant Services		Except 7600-7699	0.00	0,00	0.0%
9) Other Outgo	9000-9999	7000-7099	11,305,258.00	11,485,132.00	1.6%
10) TOTAL, EXPENDITURES			11,005,200.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(11,195,258,00)	(11,375,132.00)	1,6%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	2,500,000.00	40,000,000.00	1500.0%
b) Uses		7630-7699	0.00	0,00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,500,000.00	40,000,000.00	1500.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,695,258.00)	28,624,868.00	-429.2%
F. FUND BALANCE, RESERVES					
1)_Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,253,401.42	1,558,143.42	-84,8%
b) Audit Adjustments		9793	0.00	-0,00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,253,401,42	1,658,143.42	-84.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,253,401.42	1,558,143.42	-84.8%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance		1	1,558,143.42	30,183,011.42	1837.1%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
- All Others		9719	0,00	0.00	0.09
b) Restricted		9740	0.00	0.00	0,0%
c) Committed Stabilization Arrangements.		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	_0.00_	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	. 1,558,143.42	30,183,011.42	1837.19
e) Unassigned/Unappropriated Reserve for Economic Uncertaintles		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget Building Fund Exhibit: Restricted Balance Detail

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A, REVENUES					
1) LCFF Sources		8010-8099	0,00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0,00	0.00	0.0%
4) Other Local Revenue		8600-8799	813,330.00	813,330.00	0.0%
5) TOTAL, REVENUES			813,330.00	813,330,00	0,0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0,00	0.0%
Classified Salaries		2000-2999	0.00	0.00	0,0%
Employee Benefits		3000-3999	0.00	0.00	0.0%
Books and Supplies		4000-4999	3,154.50	2,000.00	-36.6%
5) Services and Other Operating Expenditures		5000-5999	295,692.00	236,492,00	-20,0%
		6000-6999	1,587,395.50	1,022,893.91	-35.6%
Capital Outlay Other Outgo (excluding Transfers of Indirect)		7100-7299, 7400-7499	0,00	0,00	0.0%
Costs)		7300-7399	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		1300-1388	1,886,242.00	1,261,385.91	-33.1%
9) TOTAL, EXPENDITURES			1,000,242.00	1,251,000,01	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,072,912.00)	(448,055.91)	-58.2%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Olher Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
		7630-7699	0,00	0.00	0.0%
b) Uses		8980-8999	0.00	0.00	0.0%
Contributions TOTAL, OTHER FINANCING SOURCES/USES		0300-0393	0.00	0,00	0.0%

Desaription	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANGE (C + D4)			(1,072,912.00)	(448,055,91)	-58,2%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance As of July 1 - Unaudited		9791	2,994,768,74	1,921,856.74	-35,8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,994,768.74	1,921,858,74	-35.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,994,768.74	1,921,856.74	-35,8%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,921,856.74	1,473,800.83	-23.3%
a) Nonspendable Revolving Cash		9711	0.00	0,00	0,0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0,00	0,0%
All Others		9719	0.00	0,00	0.0%
b) Restricted	2 7 =	9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0,0%
d) Assigned Other Assignments		9780	1,921,856.74	1,473,800.83	-23.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0,00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description -	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash		9110	0.00		
a) In County Treasury			0,00		
Fair Value Adjustment to Cash in County Treasury	<i>'</i>	9111			
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0,00		
e) collections awaiting deposit		9140	0,00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0,00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			0.00		
L DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0,00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
		9690	0.00		
1) Deferred Inflows of Resources			0.00		
2) TOTAL, DEFERRED INFLOWS			5,30		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (l6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0,00	0.09
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0,0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.09
Unsecured Roll		8616	0,00	0,00	0,0%
Prior Years' Taxes		8617	0.00	0.00	0.09
Supplemental Taxes		8618	0.00	0.00	0.09
Non-Ad Valorem Taxes Parcel Taxes		8621	0,00	0,00	0.0%
Other		8622	0,00	0,00	0,0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.09
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.09
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Interest		8660	6,000.00	6,000.00	0.09
Net Increase (Decrease) in the Fair Value of Investments	s	8662	0.00	0.00	0.09
Fees and Contracts					
Mitigation/Developer Fees		8681	807,330.00	807,330.00	0.09
Other Local Revenue					
All Other Local Revenue		8699	0.00	0,00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			813,330.00	813,330.00	0.0
TOTAL, REVENUES			813,330.00	813,330,00	0.0

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
	^	1900	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0,0%
Classified Supervisors' and Administrators' Salaries		2300	0,00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0,00	0,0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0,0%
PERS		3201-3202	0,00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0,00	0.0%
Health and Welfare Benefits		3401-3402	0,00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0,00	0.0%
Workers' Compensation		3601-3602	0.00	0,00	0.0%
OPEB, Allocated		3701-3702	0.00	0,00	0.0%
OPEB, Active Employees		3751-3752	0,00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0,00	0.00	0,0%
BOOKS AND SUPPLIES					The Market
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0,00	0.0%
Materials and Supplies		4300	3,154.50	2,000.00	-36.6%
Noncapitalized Equipment		4400	0.00	0.00	0,0%
TOTAL, BOOKS AND SUPPLIES			3,154.50	2,000.00	-36,6%

Description F	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0,00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	s	5600	81,542,00	61,042.00	-25.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	214,050.00	175,350,00	-18.1%
Communications		5900	100,00	100.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	TURES:		295,692.00	236,492,00	-20.0%
CAPITAL OUTLAY					
Land		6100	22,000.00	22,000,00	0.0%
Land Improvements		6170	0,00	0,00	0.0%
Buildings and Improvements of Buildings		6200	1,490,395.50	925,893.91	-37.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0,00	0.00	0.0%
Equipment		6400	75,000.00	75,000.00	0.0%
Equipment Replacement		6500	0.00	0.00	0,0%
TOTAL, CAPITAL OUTLAY			1,587,395.50	1,022,893.91	-35.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					,
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0,00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	Costs)		0.00	0,00	0.0%
TOTAL, EXPENDITURES			1,886,242.00	1,261,385.91	-33,1%

ITERFUND TRANSFERS NTERFUND TRANSFERS IN Other Authorized Interfund Transfers In (a) TOTAL, INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT To: State School Building Fund/ County School Facilities Fund Other Authorized Interfund Transfers Out	Resource Codes	Object Codes			
Other Authorized Interfund Transfers In (a) TOTAL, INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT To: State School Building Fund/ County School Facilities Fund					
(a) TOTAL, INTERFUND TRANSFERS IN NTERFUND TRANSFERS OUT To: State School Building Fund/ County School Facilities Fund					
(a) TOTAL, INTERFUND TRANSFERS IN NTERFUND TRANSFERS OUT To: State School Building Fund/ County School Facilities Fund		8919	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	_,		0.00	0.00	0.0%
County School Facilities Fund					
		7613	0.00	0.00	0.0
Other Authorized Interfulld Transfers Out		7619	0.00	0.00	0.0
William III Water Off		1878/150	0,00	0.00	0,0
(b) TOTAL, INTERFUND TRANSFERS OUT THER SOURCES/USES			3,00		
sources					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/BuildIngs		8953	0,00	0,00	0,0
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0,00	0.0
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0,00	0.0
Proceeds from Capital Leases		8972	0.00	0.00	0.
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.
All Other Financing Sources		8979	0.00	0.00	0.
(c) TOTAL, SOURCES			0.00	0.00	0,
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0,00	0.
All Other Financing Uses		7699	0.00	0.00	0.
(d) TOTAL, USES	- 111		0.00	0.00	0.
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.
Contributions from Restricted Revenues		8990	0,00	0.00	0.
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.
TOTAL, OTHER FINANCING SOURCES/USES					

Description	Function Codes	Object Godes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A, REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	813,330.00	813,330.00	0.0%
5) TOTAL, REVENUES		الحريجا	813,330.00	813,330.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0,00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0,0%
8) Plant Services	8000-8999		1,886,242,00	1,261,385.91	-33.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0,0%
10) TOTAL, EXPENDITURES			1,886,242.00	1,261,385,91	-33.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,072,912.00)	(448,055.91)	-58.2%
D. OTHER FINANCING SOURCES/USES			(1,012,012,001	, 1770,000.017	
1) Interfund Transfers		0000 0000	0.00	0.00	0.0%
a) Transfers In		8900-8929	0.00		
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	00,00	0,00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget Capital Facilities Fund Expenditures by Function

San Mateo-Foster City Elementary San Mateo County

Description	Function Codes Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E, NET INCREASE (DÉCREASE) IN FUND BALANCE (C + D4)	¥.	(1,072,912,00)	(448,055.91)	-58.2%
F. FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	2,994,768.74	1,921,856.74	-35.8%
b) Audit Adjustments	9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		2,994,768.74	1,921,856,74	-35.8%
d) Other Restatements	9795	0.00	0,00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		2,994,768.74	1,921,856.74	-35.8%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance		1,921,856.74	1,473,800.83	-23,3%
a) Nonspendable Revolving Cash	9711	0.00	0.00	0.0%
	9712	0.00	0.00	0.09
Stores	9713	0.00	0.00	0.0%
Prepaid Expenditures	9719	0.00	0.00	0.0%
All Others b) Restricted	9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements	9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760	0.00	0,00	0.09
d) Assigned Other Assignments (by Resource/Object)	9780	1,921,856.74	1,473,800.83	-23.39
e) Unassigned/Unappropriated	9789	0.00	0.00	0.09
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount	9790	0.00	0.00	0.09

San Mateo-Foster City Elementary San Mateo County

July 1 Budget Capital Facilities Fund Exhibit: Restricted Balance Detail

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federał Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200.00	200.00	0.0%
6) TOTAL, REVENUES			200,00	200.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0,0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.09
5) Services and Other Operating Expenditures		5000-5999	0.00	0,00	0,0%
6) Capital Outlay		6000-6999	0,00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0,00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES			0,00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			200,00	200,00	0.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0,00	0,00	0.09
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0,00	0,09
3) Contributions		8980-8999	0.00	0,00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

Déscription Re	source:Codes Object Co	2014-15 odes Estimated Actual	2015-16 s Budget	Percent Difference
BERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.0	0.00	0.0%
Travel and Conferences	5200	0,0	00,0	0.0%
Insurance	5400-54	550 0.0	0.00	0.0%
Operations and Housekeeping Services	5500	0,0	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized improvements	5600	0.0	0.00	0.0%
Transfers of Direct Costs	5710	0.	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.	0.00	0.0%
Professional/Consulting Services and				
Operating Expenditures	5800	0.	0,00	0,0%
Communications	5900	0.	0.00	0,0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITE	RES.	0.	00,00	0.0%
CAPITAL OUTLAY				
Land	6100	0,	0,00	0.0%
Land Improvements	8170	0,	0.00	0.0%
Buildings and Improvements of Buildings	6200	0.	0.00	0.0%
Books and Media for New School Libraries			0.00	0,0%
or Major Expansion of School Libraries	6300		0.00	0.0%
Equipment	6400		0.00	0.09
Equipment Replacement			0.00	
TOTAL, CAPITAL OUTLAY		02	0.00	0,0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
Transfers of Pass-Through Revenues To Districts or Charter Schools	721	1 0.	0.00	0.09
	721		00.00	0.0%
To County Offices	721		00.00	0.09
To JPAs			.00 0.00	
All Other Transfers Out to All Others	729	0.	0.00	3.67
Debt Service			000	0.0%
Debt Service - Interest	743		0.00	
Other Debt Service - Principal	743		.00.00	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)	- 0	.00 0.00	0.09
TOTAL, EXPENDITURES		0	.00,00	0.09

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/					
County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0,09
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0:00	0.0%
Other Sources		5		7	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0,00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0,00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	.0,00	0.00	0.0%
(c) TOTAL, SOURCES			-0.00	0.00	0.0%
USES Transfers of Funds from				;	
Lapsed/Reorganized LEAs		7651	0.00.	0.00	0.0%
(d) TOTAL, USES CONTRIBUTIONS		3	0.00	0.00	0.0%
Contributions from Unrestricted Revenues		8980	0,00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

July 1 Budget County School Facilities Fund Expenditures by Function

n and the	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Description A. REVENUES	1 0/10/19/19				
A REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0,00	0,0%
3) Other State Revenue		8300-8599	0.00	0.00	0,0%
4) Other Local Revenue		8600-8799	200.00	200.00	0.0%
5) TOTAL, REVENUES			200.00	200.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0,00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
(38) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			200.00	200,00	0.0%
D. OTHER FINANCING SOURCES/USES			1		
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.09
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

Description	Function Codes Object Cod	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E, NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		200.00	200.00	0.0%
F, FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	23,370.62	23,570.62	0.99
b) Audit Adjustments	9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		23,370.62	23,570.62	0.9%
d) Other Restatements	9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)		23,370.62	23,570.62	0.99
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance		23,570.62	23,770.62	0.89
a) Nonspendable Revolving Cash	9711	0.00	0.00	0.09
Stores	9712	0.00	0.00	0.09
Prepaid Expenditures	9713	0.00	0.00	0.09
All Others	9719	0.00	0.00	0.09
b) Restricted	9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements	9750	0.00	0.00	0.09
Other Commitments (by Resource/Object)	9760	0.00	0,00	0.09
d) Assigned	0700	22 570 62	23,770.62	0.89
Other Assignments (by Resource/Object)	9780	23,570.62	23,770.02	0.07
 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 	9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.09

San Mateo-Foster City Elementary San Mateo County

July 1 Budget County School Facilities Fund Exhibit: Restricted Balance Detail

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

July 1 Budget Special Reserve Fund for Capital Outlay Projects Expenditures by Object San Mateo-Foster City Elementary San Mateo County

Pagevintion	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Description	7.5			S. J. February VII. 2 His	
A. REVENUES				ta de un se la	
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	0.0%
B. EXPENDITURES					
- /					0.000
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0,00	0.0%
3) Employee Benefits		3000-3999	0,00	0.00	0,0%
4) Books and Supplies		4000-4999	5,000.00	5,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	55,000.00	55,000.00	0.0%
6) Capital Outlay		6000-6999	0.00	0,00	0.0%
7) Other Outgo (excluding Transfers of Indirect		7100-7299,	0.00	0.00	0.0%
Costs)		7400-7499	2 3 3 2 3 2 3 2 3 3 3	0.00	0.0%
Other Outgo - Transfers of Indirect Costs		7300-7399	0,00		0.0%
9) TOTAL, EXPENDITURES			60,000.00	60,000.00	0,0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(57,500,00)	(57,500.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers in		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
		7630-7699	0,00	0.00	0.09
b) Uses		8980-8999	0.00	0,00	0.0%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(67,500,00)	(57,500.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	523,730.14	466,230.14	-11.0%
b) Audit Adjustments		9793	0,00	0.00	0:0%
c) As of July 1 - Audited (F1a + F1b)			523,730.14	466,230.14	-11.0%
d) Other Restatements		9795	0.00	0.00	0,0%
e) Adjusted Beginning Balance (F1c + F1d)			523,730.14	466,230.14	-11,0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			466,230,14	408,730.14	-12.3%
a) Nonspendable					
Revolving Cash		9711	0,00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0,00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	64,429,31	4,429,31	-93.1%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned				Ca.	
Other Assignments		9780	401,800,83	404,300.83	0.6%
e)-Unassigned/Unappropriated					
Reserve for Economic Uncertaintles		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

San Mateo-Foster City Elementary San Mateo County

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	0,00		
Fair Value Adjustment to Cash In County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0,00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0,00		
8) Other Current Assets		9340	0,00		
s) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0,00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			0:00		
J. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0,00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0,00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			0.00	0.00	0.09
OTHER STATE REVENUE				1	
Pass-Through Revenues from State Sources		8587	0.00	0.00	0,0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.09
All Other State Revenue	All Other	8590	0.00	0,00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.09
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0,00	0.00	0,09
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Leases and Rentals		8650	0.00	0.00	0.0%
		8660	2,500.00	2,500.00	0,09
Interest Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
		0002			
Other Local Revenue		8699	0.00	0.00	0.09
All Other Local Revenue					0:09
All Other Transfers In from All Others		8799	0.00	0.00	
TOTAL, OTHER LOCAL REVENUE	n		2,500,00	2,500.00	0.09
TOTAL, REVENUES		3	2,500.00	2,500.00	0.09

San Mateo-Foster City Elementary San Mateo County

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classifled Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0,00	0.00	0,0%
Clerical, Technical and Office Solorico		2400	0.00	0.00	0,0%
Other Classifled Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0,00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0,00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
		3901-3902	0.00	0.00	0.0%
Other Employee Benefits			0.00	0,00	0.09
TOTAL, EMPLOYEE BENEFITS BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	5,000,00	5,000.00	0.09
Noncapitalized Equipment		4400	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			5,000.00	5,000.00	0.09

Description Resource Code	s Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	5,500,00	5,500.00	0.09
Insurance	5400-5450	0.00	0,00	0.09
Operations and Housekeeping Services	5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures	5800	49,500.00	49,500.00	0.0%
Communications	5900	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES	0000	55,000.00	55,000.00	0.0%
		00,000.00	55,055,05	
CAPITAL OUTLAY	6100	0.00	0.00	0.09
Land	6170	0.00	0.00	0.09
Land Improvements	6200	0:00	0.00	0.09
Buildings and Improvements of Buildings	0200	0.00	0.00	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0,00	0.00
Equipment	6400	0.00	0.00	0.09
Equipment Replacement	6500	0.00	0.00	0.09
TOTAL CAPITAL OUTLAY		0,00	0,00	0.09
OTHER OUTGO (excluding Transfers of Indirect Costs)			-1	
Other Transfers Out				
Transfers of Pass-Through Revenues To Districts or Charter Schools	7211	0.00	0.00	0.09
To County Offices	7212	0,00	0.00	0.09
To JPAs	7213	0.00	0,00	0.09
All Other Transfers Out to All Others	7299	0.00	0.00	0,0
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.09
Other Debt Service - Principal	7439	0.00	0.00	0,0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0,0
		1		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Bulldings		8953	0,00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0:0%
Proceeds from Capital Leases		8972	0.00	0.00	0,0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0,0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0;00	0,00	0,0%
USES			91		
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
All Other Financing Uses		7699	0,00	0,00	0.0%
(d) TOTAL, USES			0.00	0,00	0.0%
CONTRIBUTIONS		_			
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					0,0%

San Mateo-Foster City Elementary San Mateo County

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A, REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0,00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500,00	0.0%
5) TOTAL, REVENUES		â	2,500.00	2,500.00	0.0%
B, EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		60,000.00	60,000.00	0,0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			60,000,00	60,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(57,500.00)	(57,500.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers in		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0,00	0.00	0.0%

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Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E, NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(57,500.00)	(57,500.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	523,730.14	466,230.14	-11.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			523,730.14	466,230,14	-11.0%
d) Other Restatements		9795	0,00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			523,730.14	466,230.14	-11.09
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			466,230.14	408,730.14	-12.3%
a) Nonspendable Revolving Cash		9711	0,00	0.00	0.0%
Stores		9712	0.00	0.00	0.09
Prepaid Expenditures		9713	0,00	0.00	0.09
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	64,429.31	4,429.31	93.19
c) Committed Stabilization Arrangements		9750	0.00	0,00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0,00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	401,800.83	404,300.83	0.69
e) Unassigned/Unappropriated Reserve for Economic Uncertaintles		9789	0.00	0,00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09

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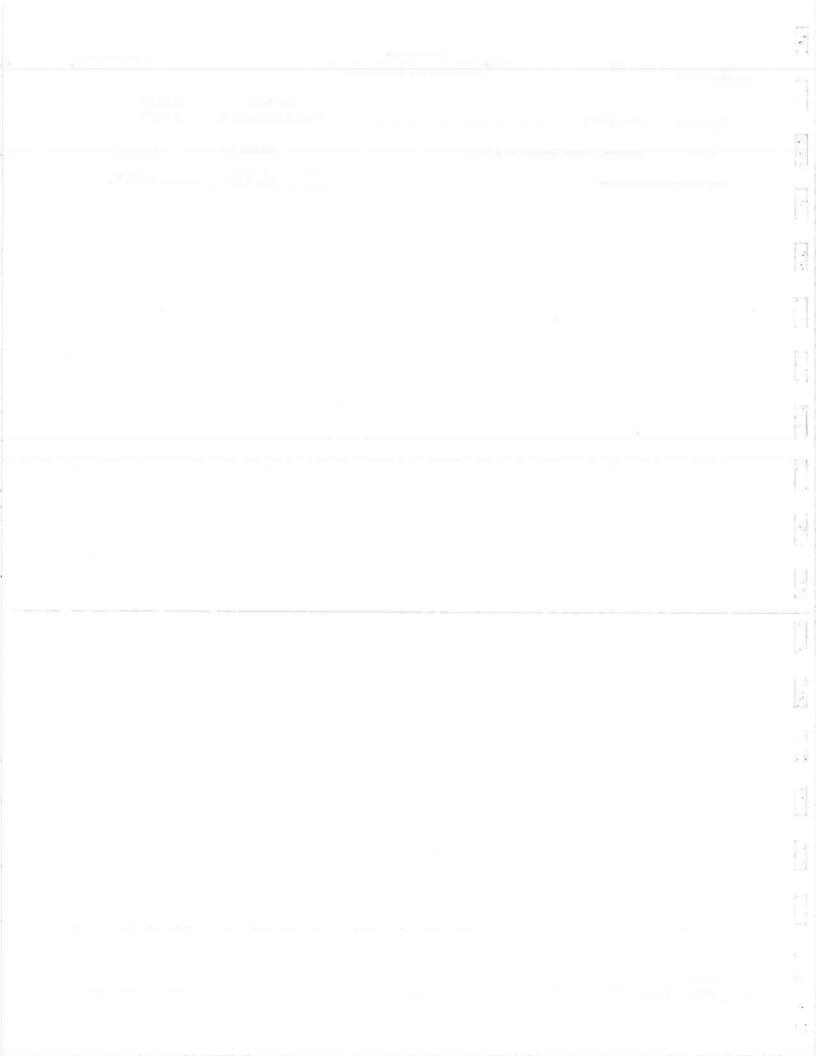
San Mateo-Foster City Elementary San Mateo County

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

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Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
6230	California Clean Energy Jobs Act	64,429.31	4,429.31
Total, Restric	ted Balance	64,429.31	4,429.31



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0,00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0,00	0.0%
4) Other Local Revenue		8600-8799	5,078,372.95	5,940,152.00	17.0%
5) TOTAL, REVENUES			5,078,372.95	5,940,152.00	17.0%
B. EXPENSES					
Certificated Salaries		1000-1999	199,014.00	213,856.00	7.5%
Classified Salaries		2000-2999	3,322,800.00	3,654,178.00	10,0%
3) Employee Benefits		3000-3999	1,710,426.00	1,655,883.00	-3.2%
4) Books and Supplies		4000-4999	559,483.00	571,189.00	2.1%
5) Services and Other Operating Expenses		5000-5999	298,643.95	339,966.00	13.8%
6) Depreciation		6000-6999	0,00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0,00	0,0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			6,090,366,95	8,435,072.00	5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,011,994.00)	(494,920.00)	-51,1%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	200,000,00	200,000.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0,00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES	_		(200,000.00)	(200,000.00)	0.09

Description	Resource Codes	Object Godes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Ë. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,211,994.00)	(694,920.00)	-42.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,552,095.51	4,340,101.51	-21.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,552,095.51	4,340,101.51	-21.8%
d) Other Restatements		9795	0.00	0:00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,552,095.51	4,340,101.51	-21.8%
2) Ending Net Position, June 30 (E + F1e)			4,340,101.51	3,645,181.51	-16.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	4,340,101.51	3,645,181,51	-16.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
3, ASSETS					
1) Cash		9110	0.00		
a) in County Treasury		9111	0.00		
1) Fair Value Adjustment to Cash in County Treasury		ĺ		A	
b) In Banks		9120	0.00		
c) In Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0,00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment	(4)	9445	0.00		
h) Work in Progress		9450	0,00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
LIABILITIES					
1) Accounts Payable		9600	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
Long-Term Liabilities a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0,00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL; LIABILITIES			00.0		
J. DEFERRED INFLOWS OF RESOURCES		-			
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS	leight		0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

Description Resou	rce Codes (Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0,00	0.00	0.0%
Leases and Rentals		8650	165,800.00	165,800.00	0.0%
Interest		8660	65,257.95	65,257.95	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts				1	
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,847,315.00	5,709,094.05	17.8%
TOTAL, OTHER LOCAL REVENUE			5,078,372.95	5,940,152.00	17.0%
TOTAL REVENUES			5,078,372.95	5,940,152.00	17.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0
Certificated Pupil Support Salaries		1200	0.00	0,00	0,0
Certificated Supervisors' and Administrators' Salaries		1300	199,014.00	213,856.00	7.5
Other Certificated Salaries		1900	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			199,014.00	213,856.00	7.5
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	684,212,00	757,087,00	10,7
Classified Support Salaries		2200	31,917.00	50,992,00	59.8
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0
Clerical, Technical and Office Salaries		2400	294,796.00	261,786.00	-11:2
Other Classified Salarles		2900	2,311,875.00	2,584,313.00	11.8
TOTAL CLASSIFIED SALARIES			3,322,800.00	3,654,178,00	10.0
EMPLOYEE BENEFITS					
STRS		3101-3102	18,962,00	2,742.00	-85.5
PERS		3201-3202	526,924.00	670,977.00	27.3
OASDI/Medicare/Alternative		3301-3302	446,321.00	280,066.00	-37,3
Health and Welfare Benefits	9	3401-3402	440,007.00	198,066.00	-55.0
Unemployment Insurance		3501-3502	35,211.00	1,931.00	-94,
Workers' Compensation		3601-3602	100,846,00	162,309.00	60.9
OPEB, Allocated		3701-3702	142,155.00	158,670,00	11.6
OPEB, Active Employees		3751-3752	0.00	0.00	0,0
Other Employee Benefits		3901-3902	0,00	181,122,00	N
TOTAL, EMPLOYEE BENEFITS			1,710,426.00	1,655,883.00	-3,:
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0
Books and Other Reference Materials		4200	17,086.00	16,968.00	-0.
Materials and Supplies		4300	515,193.00	533,767.00	3.
Noncapitalized Equipment		4400	27,204.00	20,454.00	-24.1
Food		4700	0.00	0.00	0.
TOTAL, BOOKS AND SUPPLIES			559,483.00	571,189,00	2.

Description Re	source Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	4,000.00	4,000,00	0.0%
Travel and Conferences		5200	13,821.00	14,746.00	6.7%
Dues and Memberships		5300	16,906.92	16,993.92	0.59
Insurance		5400-5460	0.00	0,00	0.09
Operations and Housekeeping Services		5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	44,897.95	44,828.00	-0.29
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures		5800	214,324.08	254,204,08	18.69
Communications		5900	4,694.00	5,194.00	10.79
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			298,643.95	339,966.00	13.89
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0
TOTAL, DEPRECIATION			0.00	0.00	0.09
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0,00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	s(s)		0.00	0.00	0.0
TOTAL, EXPENSES			6,090,366.95	6,435,072.00	5,79

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized interfund Transfers in		6919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	200,000.00	200,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			200,000.00	200,000.00	0.0%
OTHER SOURCES/USES			250,000.00	200,000,00	
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0,00	0.0%
(c) TOTAL, SOURCES			0.00	0,00	0.09
USES					
		3			
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00.	0.00	0.0%
(d) TOTAL, USES			0.00	0,00	0.09
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
		8990	0.00	0.00	0.0%
Contributions from Restricted Revenues		0840		المراجع	14/12/14/14/19
(e) TOTAL, CONTRIBUTIONS	VII.		0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(200,000.00)	(200,000,00)	0.09

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,078,372.95	5,940,152.00	17.0%
5) TOTAL, REVENUES			5,078,372.95	5,940,152.00	17.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
, .	4000-4999		0.00	0.00	0.0%
4) Ancillary Services	5000-5999		0.00	0.00	0.0%
5) Community Services 6) Enterprise	6000-6999		6,090,366.95	6,435,072.00	5.7%
	7000-7999		0.00	0.00	0.0%
7) General Administration	8000-8999		0.00	0.00	0.0%
8) Plant Services	9000-9999	Except 7600-7699	0.00	0.00	0,0%
9) Other Outgo	9000-0000	7000 1000	6,090,366.95	6,435,072.00	5.7%
10) TOTAL, EXPENSES			3133311333		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,011,994.00)	(494,920.00)	-51.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		8900-8929	0.00	0.00	0.0%
a) Transfers In b) Transfers Out		7600-7629	200,000.00	200,000.00	0.0%
2) Other Sources/Uses					0.0%
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0,00	0.00	0.0%
3) Contributions		8980-8999	0.00		0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(200,000.00)	(200,000.00)	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,211,994.00)	(694,920_00)	-42,7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,552,095.51	4,340,101.51	-21.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,552,095.51	4,340,101.51	-21.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,552,095.51	4,340,101.51	-21.8%
2) Ending Net Position, June 30 (E + F1e)			4,340,101.51	3,645,181.51	-16.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	4,340,101.51	3,645,181.51	-16.0%

San Mateo-Foster City Elementary San Mateo County

July 1 Budget Other Enterprise Fund Exhibit: Restricted Net Position Detail

		2014-15	2015-16
Resource	Description	Estimated Actuals	Budget
Total, Restr	Icted Net Position	0.00	0.00

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,757,970,00	3,198,958.00	16.0%
5) TOTAL, REVENUES			2,767,970.00	3,198,958.00	16,0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0,00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,950,000,00	1,720,000,00	-11.8%
6) Depreciation		6000-6999	0.00	0,00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,950,000.00	1,720,000.00	-11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	,		807,970.00	1,478,958.00	83,0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
,		8980-8999	0.00	0.00	0.0%
Contributions TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Godes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			807,970.00	1,478,958,00	83.0%
F. NET POSITION			ŀ		
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,253,829.47	8,061,799.47	11.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,263,829.47	8,061,799.47	11.1%
d) Other Restatements		9795	0.00	0,00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,253,829.47	8,061,799.47	11.1%
2) Ending Net Position, June 30 (E + F1e)			8,061,799.47	9,540,757.47	18.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0,00	0.0%
c) Unrestricted Net Position		9790	8,061,799,47	9,540,757.47	18.3%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
3. ASSETS					
1) Cash		9110	0.00		
a) In County Treasury			######################################		
1) Fair Value Adjustment to Cash In County Treasur	у	9111	0,00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0,00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0,00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	. 0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	some of the Ann		
5) Unearned Revenue		9650	0.00		
Long-Term Liabilities a) Net Pension Liability		9663	2.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0,00		
f) Lease Revenue Bonds Payable		9668	0,00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9890	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
C. NET POSITION					
Net Position, June 30					
(G10 + H2) - (I7 + J2)			0.00		

Qescription	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	20,000.00	20,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0,00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue				}	40.40
All Other Local Revenue	-	8699	2,737,970,00	3,178,968.00	16.19
TOTAL, OTHER LOCAL REVENUE			2,757,970.00	3,198,958.00	16.09
TOTAL, REVENUES			2,757,970.00	3,198,958.00	16.09
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0,00	0.09
Professional/Consulting Services and		5800	1,950,000.00	1,720,000,00	-11.89
Operating Expenditures TOTAL, SERVICES AND OTHER OPERATING EXPENSE	SES	3000	1,950,000.00	1,720,000.00	-11.89
TOTAL, SERVICES AND OTHER OPERATING EAR EST	200				.44.00
TOTAL, EXPENSES			1,950,000.00	1,720,000.00	-11.89

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0,0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
OTHER SOURCES/USES					
SOURCES					
Other Sources .					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0,00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0,00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES		7000	0.00	0.00	0.0%
CONTRIBUTIONS			0.00	0.00	0.07
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
FOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
A			had a second of	0.00	0.0%
1) LCFF Sources		8010-8099	0.00	0.00	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,757,970.00	3,198,958.00	16.0%
5) TOTAL, REVENUES			2,757,970.00	3,198,958.00	16.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0,00	0.00	0.0%
	4000-4999		0.00	0.00	0.0%
4) Ancillary Services	5000-5999		0.00	0.00	0.0%
5) Community Services			1,950,000.00	1,720,000.00	-11.8%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999				
8) Plant Services	8000-8999	Except	0.00	0.00	0.0%
9) Other Outgo	9000-9999	7600-7699	0.00	0,00	0.0%
10) TOTAL, EXPENSES			1,950,000.00	1,720,000.00	-11.8%
C, EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			807,970.00	1,478,958.00	83.0%
D. OTHER FINANCING SOURCES/USES					
interfund Transfers a) Transfers in		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.0%
a) Sources		7630-7699	0.00	0.00	0.0%
b) Uses		8980-8999	0.00	0.00	0.0%
Contributions TOTAL, OTHER FINANCING SOURCES/USES		0900-0999	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E, NET INCREASE (DECREASE) IN NET POSITION (C + D4)			807,970.00	1,478,958.00	83.0%
F, NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,253,829,47	8,061,799.47	11.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,253,829.47	8,061,799.47	11.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,253,829.47	8,061,799.47	11,1%
2) Ending Net Position, June 30 (E + F1e)			8,061,799.47	9,540,757.47	18.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	8,061,799.47	9,540,757.47	18.3%

July 1 Budget Foundation Private-Purpose Trust Fund Expenses by Object

Photo admitted	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Description	11000110				
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0,0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,600.00	1,600.00	0.0%
5) TOTAL, REVENUES			1,600.00	1,600.00	0.0%
B. EXPENSES					
1) Certificated Salarles		1000-1999	0.00	0,00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,000.00	3,000.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0,00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,000,00	3,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,400.00)	(1,400.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers in		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0,00	0.00	0.0%

July 1 Budget Foundation Private-Purpose Trust Fund Expenses by Object

Description	Résource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference	
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,400.00)	(1,400.00)	0.0%	
F. NET POSITION						
1) Beginning Net Position						
a) As of July 1 - Unaudited		9791	144,271.82	142,871.82	-1.0%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			144,271.82	142,871.82	-1.0%	
d) Other Restatements		9795	0.00	0,00	0.0%	
e) Adjusted Beginning Net Position (F1c + F1d)			144,271,82	142,871.82	-1.0%	
2) Ending Net Position, June 30 (E + F1e)			142,871.82	141,471,82	-1.0%	
Components of Ending Net Position						
a) Net Investment in Capital Assets		9796	0.00	0.00	0:0%	
b) Restricted Net Position		9797	0.00	0.00	0.0%	
c) Unrestricted Net Position		9790	142,871.82	141,471.82	-1.0%	

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July 1 Budget Foundation Private-Purpose Trust Fund Expenses by Object

San Mateo-Foster City Elementary San Mateo County

		2014-15	2015-16	Percent
Description Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
G. ASSETS				
Cash in County Treasury	9110	0.00		
Fair Value Adjustment to Cash in County Treasury	9111	0.00		
b) in Banks	9120	0.00		
c) in Revolving Fund	9130	0.00		
d) with Fiscal Agent	9135	0.00		
e) collections awaiting deposit	9140	0.00		
2) Investments	9150	0.00		
3) Accounts Receivable	9200	0,00		
4) Due from Grantor Government	9290	0.00		
5) Due from Other Funds	9310	0.00		
6) Stores	9320	0.00		
7) Prepaid Expenditures	9330	0.00		
8) Other Current Assets	9340	0.00		
9) Fixed Assets a) Land	9410	0.00		
b) Land Improvements	9420	0.00		
c) Accumulated Depreciation - Land Improvements	9425	0.00		
d) Buildings	9430	0.00		
e) Accumulated Depreciation - Buildings	9435	0.00		
f) Equipment	9440	0.00		
g) Accumulated Depreciation - Equipment	9445	0,00		
h) Work in Progress	9450	0.00		
10) TOTAL, ASSETS		0.00		
H. DEFERRED OUTFLOWS OF RESOURCES				
Deferred Outflows of Resources	9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0.00		

July 1 Budget Foundation Private-Purpose Trust Fund Expenses by Function

41 69039 0000000 Form 73

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference	
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,400.00)	(1,400.00)	0.0%	
F. NET POSITION						
1) Beginning Net Position						
a) As of July 1 - Unaudited		9791	144,271.82	142,871.82	-1.0%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			144,271.82	142,871.82	-1.0%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Net Position (F1c + F1d)			144,271.82	142,871.82	-1.0%	
2) Ending Net Position, June 30 (E + F1e)		_	142,871.82	141,471.82	-1.0%	
Components of Ending Net Position		1		2.00	0.0%	
a) Net Investment in Capital Assets		9796	0.00	0.00	0,0%	
b) Restricted Net Position		9797	0.00	0.00	0.0%	
c) Unrestricted Net Position		9790	142,871.82	141,471.82	-1.0%	

July 1 Budget Foundation Private-Purpose Trust Fund Exhibit: Restricted Net Position Detail

41 69039 0000000 Form 73

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

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n Mateo County	2014-	15 Estimated	Actuals	2015-16 Budget		
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	11,501.63	11,501.63	11,501.63	11,695.36	11,695.36	11,695.36
Total Basic Ald Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Ald Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	11,501.63	11,501.63	11,501.63	11,695.36	11,695.36	11,695.36
5. District Funded County Program ADA	-					
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
per EC 1981(a)(b)&(d)	13,94	13.94	13:94		13/94	13.94
 b. Special Education-Special Day Class 		0.00	0.00		0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00		0.00	0.00
d. Special Education Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00			0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0,00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	13.94	13.94	13,94	13.94	13.94	13,94
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,515:57				11,709:30	11,709:30
7. Adults in Correctional Facilities 8. Charter School ADA (Enter Charter School ADA using	0.00	0.00				
Tab C. Charter School ADA)			RELEGICAL D			

	2014-	15 Estimated	Actuals	20	015-16 Budge	t
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION			и.			
1. County Program Alternative Education ADA a. County Group Home and Institution Pupils b. Juvenile Halls, Homes, and Camps c. Probation Referred, On Probation or Parole, The Hod Top TO 48045 (2) or (2) ISO 2574(2)(4)(4)						
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0,00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA a. County Community Schools per EC 1981(a)(b)&(d) b. Special Education-Special Day Class c. Special Education-NPS/LCI		- 16				
d. Special Education Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g) 4. Adults in Correctional Facilities	0:00	0:00	0.00	0.00	0.00	0.00
5. County Operations Grant ADA 6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						# 1

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San Mateo-Foster City Elementary San Mateo County

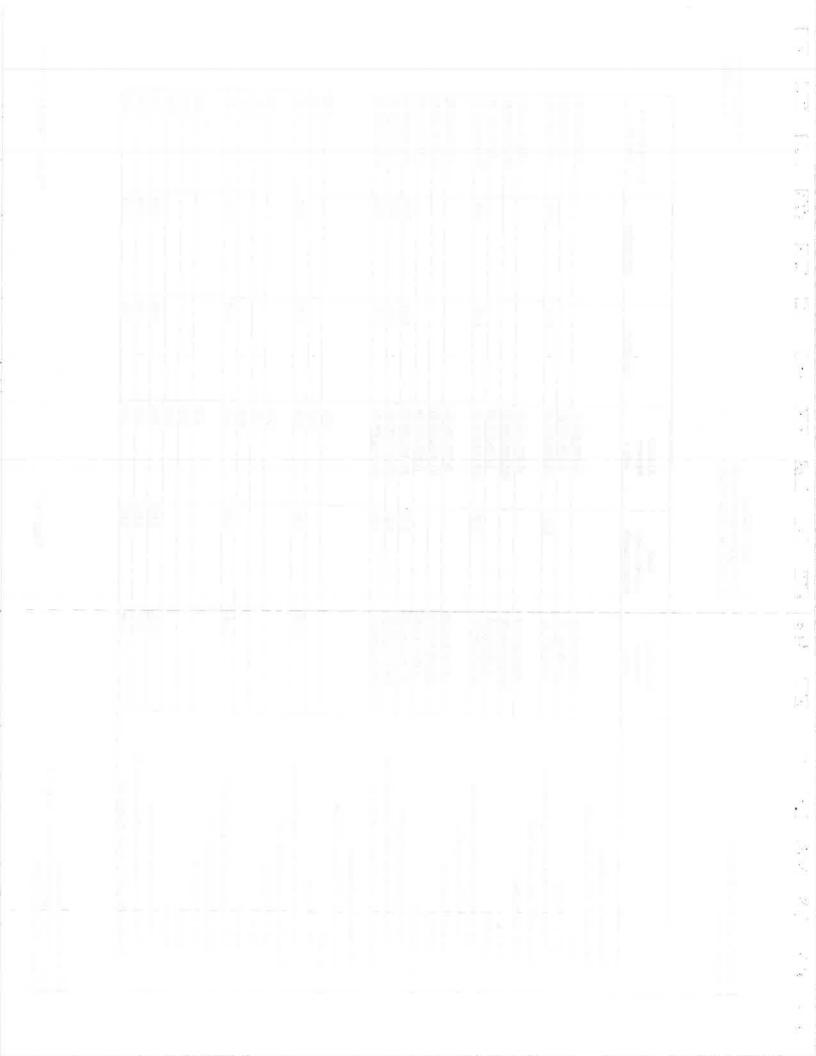
San Mateo County	2014-	15 Estimated	Actuals	20	15-16 Budge	t
	P-2 ADA	Annual ADA	: 02:3	Estimated P-2	Estimated Annual ADA	Estimated Funded ADA
Description L C. CHARTER SCHOOL ADA						
100 March 1 10 March 1	data in their Fun	d 01, 09, or 62 u	se this workshee	t to report ADA fo	r those charter s	chools.
Authorizing LEAs reporting charter school SACS financial Charter schools reporting SACS financial data separately f	rom their author	izing LEAs in Fu	nd 01 or Fund 62	use this workshe	et to report their	ADA.
FUND 01: Charter School ADA corresponding to SAC						
Total Charter School Regular ADA	33 Illianciai cai	a reported				
2. Charter School County Program Alternative		- 1				
Education ADA			,			
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole,		1	1			
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] d. Total, Charter School County Program						
Alternative Education ADA			NO SEPTE			0.00
(Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA				1		
a. County Community Schools						
per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d, Special Education Extended Year e. Other County Operated Programs:				1		
Opportunity Schools and Full Day	r .					
Opportunity Classes, Specialized Secondary			1			
Schools, Technical, Agricultural, and Natural			V			
Resource Conservation Schools				1 T A		
f. Total, Charter School Funded County	1					
Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA		2000		0.00	0.00	0.00
(Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	- 5.55
FUND 09 or 62: Charter School ADA corresponding	to SACS finance	lal data report	ed in Fund 09 or	Fund 62.		
5. Total Charter School Regular ADA	To ortoo ramana					
6. Charter School County Program Alternative						
Education ADA					1	
a, County Group Home and Institution Pupils				 		
b. Juvenile Halls, Homes, and Camps		-				
c. Probation Referred, On Probation or Parole,					<u> </u>	
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	-					
d. Total, Charter School County Program Alternative Education ADA	1	1				0.00
(Sum of Lines C6a through C6c)	0.00	0.0	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA				1		T
a. County Community Schools						
per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI d. Special Education Extended Year						
e. Other County Operated Programs:						
Opportunity Schools and Full Day	1	1				
Opportunity Classes, Specialized Secondary			1	1		
Schools, Technical, Agricultural, and Natural	l .					
Resource Conservation Schools		-		-		
f. Total, Charter School Funded County		1	A .			
Program ADA	0.00	0.0	0.0	0.00	0:00	0.00
(Sum of Lines C7a through C7e) 8. TOTAL CHARTER SCHOOL ADA	5.00					
(Sum of Lines C5, C6d, and C7f)	0.00	0.0	0.0	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA						
Reported in Fund 01, 09, or 62		0.0	0.0	0.00	0.00	0.00
(Sum of Lines C4 and C8)	0.0	0.0	0.0	419.0		

#** #**

July 1 Budget 2014-15 Estimated Actuals Schedule of Capital Assets

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities: Capital assets not being depreciated:						
	10,269,460.00		10,269,460.00			10,269,460.00
Work in Progress	6.429.431.22		6,429,431.22			6,429,431.22
Total capital assets not being depreciated	16,698,891.22	00.00	16,698,891.22	00.00	00.0	16,695,891.22
Capital assets being depreciated:	16.871.815.33		16.871,815.33			16,871,815.33
Card implovements	264 206 646 38		264,206,646.38			264,206,646.38
tomorphis	5.005.210.39		5,005,210.39			5,005,210.39
Total capital assets being depreciated	286,083,672,10	00.00	286,083,672.10	00.00	0.00	286,083,672.10
Accumulated Depreciation for:	(9.720.292.39)		(9,720,292.39)			(9,720,292.39)
Districtions of the control of the c	(67.819.552.91)		(67.819,552.91)			(67,819,552.91)
Contract	(3.626.213.98)		(3,626,213.98)			(3,626,213.98)
Total average depreciation	(81.166.059.28)	00.0	(81,166,059,28)	00.00	00.00	(81,166,059.28)
Total capital assets being depreciated net	204,917,612.82	00.00	204,917,612.82	00:00	00.00	
Governmental activity capital assets, net	221,616,504.04	00.00	221,616,504.04	0.00	0.00	221,616,504.04
Business-Type Activities:						′
Capital assets not being depreciated:			00.0			0.00
Land			00.00			00:00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:			00 0			0.00
Land Improvements			00:00			0.00
egilining Carrier			00:00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	00:0	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			00:00			00.0
Buildings			00'0			0.00
Equipment			00.00			
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	
Total capital assets being depreciated, net	0.00	00.00		0.00	00.00	
Rusiness-tune activity capital assets net	00:00	00.00	0.00	0.00	00.0	0.00

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

41 69039 0000000 Form CASH

	Beginning Balances Object (Ref. 90ly)	on one	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH									
A BEGINNING CASH	腰	52-196-659.00	53,117,283.00	51,561,730.00	57,320,812.00	55,847,489.00	61,384,599,00	57,408,535,00	53,432,471.00
B. RECEIPTS									
LCFF/Revenue Limit Sources	0	2 573 180 OO	2 573 180 00	4 631 721 00	4.631.721.00	4 531.721.00	4,631,721,00	4,631,721.00	4 631 721 00
Principal Appointment	8020-8079	000	000	8.064.197.00	0.00	8,064,197,00	00.00	00'0	8,064,197,00
Miscellaneous Funds	8080-8099	00'0	000	1,448,977.00	00'0	1,448,977.00	00'0	00.00	1,448,977.00
Federal Revenue	8100-8299	0.00	00'0	370,396,00	370,396,00	370,396,00	370,396.00	370,396.00	370,396.00
Other State Revenue	8300-8599	128,028.00	128,028:00	128,028.00	256,056,00	256,056,00	256,056.00	256,058,00	256,056,00
Other Local Revenue	8600-8799	00'0	00.00	0.00	2,502,741.00	0.00	00'0	00'0	00.00
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979	2.701.208.00	2,701,208.00	14,643,319.00	7,760,914.00	14,771,347.00	5,258,173.00	5,258,173,00	14,771,347.00
C. DISBURSEMENTS				00 000	00 037 540 3	5 073 760 no	5 043 780 0n	5 043 760 00	5 043 760 00
Certificated Salaries	1000-1999	422.956.00	200,045.00	1 4 40 000 000	1.140.080.00	1 140 989 00	1 140 989 00	1.140 989 00	1 140 989.00
Classified Salaries	2000-2999	426.228.00	00.000.00	140,309,00	0 040 488 OU	2 049 488 00	2 049 488 00	2.049.488.00	2.049.488.00
Employee Benefits	3000-3898	281,480,00	4E0 000 00	450 000 00	300 000 00	300 000 00	300,000,00	300,000,00	300,000.00
Books and Supplies	4000-4939	200,000,000	500,000,000	500 000 000	700,000,007	700.000.00	700,000,00	700,000,00	1,500,000,00
Services	000000000000000000000000000000000000000	00.000.000	000	0.00	00.0	0.00	0.00	00.0	00-00
Capital Outlay	5000 7400	2000	200	2000					
Other Outgo	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		1,780,584,00	4,256,761.00	8,884,237.00	9,234,237,00	9 234 237.00	9 234, 237,00	9,234,237.00	10,034,237.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299					A			
Due From Other Funds	9310								
Stores	0258								
Prepaid Experiolitures	9000								
Deferred Outflows of Resources	9490								
SUBTOTAL		00.00	00.00	0.00	0.00	00.0	0.00	0.00	00.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599								
Due To Other Funds	9610					IA .			
Current Loans	9640								
Uneamed Revenues	9650								
Deferred Inflows of Resources	0696					000	000	000	800
SUBTOTAL	G	0.00	00.0	0.00	000	000	O.O.	00'0	0.0
Nonoperating									
Suspense Clearing	0166	000	000	000	0.00	0.00	000	00.00	000
E NET INCREASEDECREASE (B. C.+D)	TOTAL PROPERTY.		ı	l	(1,473,323,00)	6.637,110.00	(3 976,064,00)	(3,976,064,00)	4,737,110.00
F ENDING CASH (A + E)		53,117,283.00	51,561,730,00	6	55,847,489.00	61,384,599,00	57,408,535.00	53,432,471.00	58,169,581,00
G ENDING CASH PLUS CASH			匮					The state of the s	THE REAL PROPERTY AND ADDRESS OF THE PERTY ADDRESS OF THE PERTY ADDRESS OF THE PERTY AND ADDRESS OF THE PERTY ADDR
ACCRUALS AND ADJUSTMENTS	THE WATER THE				The Part Inches				

July 1 Budget 2015-16 Budget Cashilow Worksheet - Budget Year (1)

41 69039 0000000 Form CASH

A BEGINNING CASH OF JUNE 3 A BEGINNING CASH B. RECEIFTS B. RECEIFTS B. OLO-8019 B. RECEIFTS B. OLO-8019 B. OLO-8019 Principal Apportionment B. 020-8079 B. 000-8099 Principal Apportionment B. 020-8079 B. 000-8099 Property Taxes B. 000-8099 B. 000-8099 Other State Revenue B. 800-879 Other Local Revenue B. 800-879 Interfund Transfers In B. 930-879 All Other Financing Sources B. 930-879 Conflicated Salaries 2000-2999 Coertificated Salaries 3000-3999 Services 5000-5999 Capital Outlay 7600-1999 Other Outgo 7600-7629 Other Outgo 7600-7629 All Other Financing Uses 7600-7629 TOTAL DISBURSEMENTS 7600-7629 All Other Financing Uses 7600-7629 TOTAL DISBURSEMENTS 7600-7629 All Other Financing Uses 7600-7629 TOTAL DISBURSEMENTS 9310	58,169,581,00 4,631,721,00 0.00 0.00 370,396,00 256,056,00 0.00 2,049,780,00 1,140,888,00 2,049,780,00 1,140,888,00 2,049,780,00 1,140,888,00 1	53,363,520,00 4,631,721,00 0,00 370,396,00 2,502,741,00 7,760,914,00 1,140,989,00 2,049,488,00 390,000,00	47,620,197,30 4,631,721,00 8,064,192,00 1,448,978,00 370,396,00 256,056,00 1,10,588,00 1,140,588,00 1,140,588,00 2,049,488,00	47,357,303,00 4,631,828,00 171,562,00 370,388,00 256,056,00 5,014,518,00 200,000,00 10,644,463,00 3,710,961,00	3,635,703,00 30,101.00 2,266,666,00 5,832,470,00			
CASH	331,72 331,72 558,05 558,05 558,05 569,00 560,00 560,00	4,631,721,00 0.00 0.00 370,396,00 2,502,741,00 7,760,914,00 1,140,989,00 2,049,488,00 300,000	47,620,197,30 4,631,721,00 8,064,192,00 1,448,978,00 370,396,00 256,056,00 0,00 1,147,71,343,00 5,043,760,00 1,140,989,00	47,357,303,00 4,631,828,00 171,652,00 370,398,00 256,056,00 5,014,518,00 200,000,00 10,644,463,00 3,710,961,00	3,635,703,00 30,101.00 2,266,666,00 5,832,470.00			
Apportionment 8010-8019 Apportionment 8020-8079 Roce 8080-8079 Roce 8000-8079 Roce 8000-80	31,72 20,00 20,00 20,00 20,00 20,00 20,00	4,631,721,00 0,00 370,386,00 266,058,00 2,502,741,00 7,760,914,00 1,140,889,00 2,049,488,00 300,000,00	4,631,721,00 8,064,192,00 1,448,978,00 370,396,00 256,056,00 0,00 1,177,1343,00 5,043,760,00 1,140,989,00	4,631,828,00 177,662,00 370,398,00 256,056,00 5,014,518,00 200,000,00 10,644,463,00	3,635,703,00 30,101.00 2,266,666,00 5,932,470.00			
Sources sorto-8019 Sources sorto-8019 Sources sorto-8029 Source	21,72 20,00 28,17 28,17 28,00 00,00 00,00	4,631,721,00 0,00 370,396,00 256,058,00 2,502,741,00 7,760,914,00 1,140,989,00 2,049,488,00 300,000,00	4,631,721,00 8,064,192,00 1,448,978,00 370,396,00 256,056,00 0.00 14,771,343,00 5,043,760,00 1,140,989,00	4,631,828,00 177,662,00 370,398,00 256,056,00 5,014,518,00 200,000,00 10,644,463,00 3,710,961,00	3,635,703,00 30,101.00 2,266,666,00 5,932,470.00			
unds 8000-8019 8000-8019 8000-8019 8000-8029 8000-8029 8000-8029 8000-8029 8000-8029 8000-8029 8000-8029 8000-8029 8000-8029 8000-8029 8000-8029 8000-8029 8000-8029 8000-8029 8000-8029 8000-8029 80200-80200-8	25.03 20.00 20.00 20.00	370,39E,00 370,39E,00 256,05E,00 2,502,741,00 7,766,914,00 304,094,48E,00 300,000	8.064.192.00 1,448.978.00 370.398.00 256.056.00 0.00 14,771.343.00 5,043.760.00 1,140.989.00	1.00 171,662.00 370,398.00 256,666.00 5,014,518.00 200,000,00 10,644,463.00 3,710,961.00	30,101,00 2,266,686,00 5,932,470,00 193,327,00	-	55.099.380.00	55,099,380,00
unds 8080-809 8100-8299 8300-8599 8300-8599 8300-8599 8300-899 830	56,05 56,06 66,06 66,06 66,06 66,06 66,06 66,06 66,06 66,06 66,06	2502.741,00 2502.741,00 7,760,914,00 3048,760,00 1,140,889,00 2,049,488,00 300,000,00	1,448,978.00 370,396.00 256,056.00 0.00 14,771,343.00 5,043,760.00 1,140,989.00 2,049,488.00	177,662,00 370,398.00 256,056,00 5,014,518.00 200,000,00 10,644,463.00 3,710,961.00	30,101.00 2,266,656,00 5,932,470.00		32,256,784,00	32,256,784.00
Sources 8300-8299 8300-8299 8300-8299 8300-8299 8300-3999 8300-3999 8000-3999 8000-3999 8000-4999 8000-4999 8000-4999 8000-4999 8000-4999 8000-4999 8000-4999 8000-782	55,05 56,05 60,00 00,00	370.386.00 256.056.00 2.502,741.00 7,760,914.00 -5048,760.00 1,140,885.00 2,049,488.00 300,000	370,396,00 256,056,00 0,00 14,771,343,00 5,043,760,00 1,140,389,00 2,043,488,00	370.398.00 256.056.00 5,014,518.00 200,000.00 10,644,463.00 3,710.961.00	30,101.00 2,266,666.00 5,932,470.00 193,327.00		5,967,571.00	5,967,571.00
Sources 8300-8599 6 8300-8599 800-8799 8010-8929 8000-899	55,00 60,00 90,00	2,502,741,00 2,502,741,00 7,760,914,00 35048,760,00 1,140,889,00 2,049,488,00 390,000,00	256,056,00 0.00 14,771,343,00 5,043,760,00 1,140,383,00 2,043,488,00	256,056,00 5,014,518,00 200,000,00 10,644,453.00 3,710,961,00	2,266,666,000 5,932,470.00 193,327.00		3,734,063.00	3,734,063,00
Sources 8600-8799 Sources 8930-8979 Sources 9930-8979 1000-1999 2000-2999 2000-2999 2000-2999 2000-2999 2000-2999 2000-899	58,17 60,00 00,00	2,502,741,001 7,760,914,00 5,043,760,00 1,140,889,00 2,049,488,00 390,009,00	0.00 14,771,343,00 5,043,760,00 1,140,883,00 200,904,488,00	5,014,518,00 200,000,00 10,644,463,00 3,710,961,00	5,932,470.00		4,955,254.00	4,955,254.00
Sources 8930-8979 Sources 9930-8979 Sources 9930-8979 Sources 9930-8979 Sources 9930-8989 Sources 9999 Sources 9999 Sources 9999 Sources 9999 Sources 9999 Sources 9999 Sources 9330	28, 17 20, 00 00, 00	7,760,914,00 -5,043,760,00 1,140,989,00 2,049,488,00	14,771,343,00 5,043,760,00 1,140,889,00 2,049,488,00	200,000,00 10,644,463:00 3,710,961,00	5,932,470.00		10,020,000.00	10,020,000.00
Sources 8930-8979 1000-1999 2000-2999 2000-3999 300	58, 17 60,00 00,00	7,760,914,00 -6,043,760,00 1,140,889,00 2,049,488,00	14,771,343.00 5,043,760,00 1,140,989.00 2,049,489.00	10,644,463,00	5,932,470.00		200,000,00	200,000.00
1000-1999 2000-2998 3000-2998 3000-2998 4000-4899 5000-5999 6000-6599 6000-6599 6000-6599 7600-7829 7600-7829 7600-7829 7600-7829 7630-7829 7630-7829 7630-7829 7630-9229 7630-9	28, 12, 12, 12, 13, 13, 13, 13, 13, 13, 13, 13, 13, 13	5,043,760,000 1,140,889.00 2,049,488.00 300,000.00	5,043,760,00 1,140,989,00 2,049,488,00	10:644.463:00	5,932,470.00		00:00	0.00
1000-1999 2000-2998 3000-3998 4000-4999 5000-5999 5000-5999 5000-5999 6000-6599 6000-6599 7000-1499 7000-1499 7000-1499 7000-1499 7000-1499 7000-1499 7000-1499 7000-1499 7000-1499 7000-1499 7000-5999 6000-6999	00,00	5,043,760,00 1,140,889,00 2,049,488,00 300,000,00	5,043,760,00	3,710,961,00	193,327,00	00.0	112,233,052,00	112,233,052.00
2000-1999 2000-2999 3000-3999 5000-5999 6000-6599 7600-7629 7630-7629 7630-7639 9330 9330 9330 9330 9330 9340	0000	2,049,488.00 300,000.00	1,140,989.00	0,150,000,00	The state of the s		51,730,129.00	51,730,129,00
2000-2999 4000-4999 5000-5999 6000-6599 7000-7499 7600-7629 7630-7699 9310 9320 9330 9340 9340	300,00	2,049,488.00	2,049,488.00	1.900 757.7B			12,595,883.76	12,595,883.76
4000-4399 5000-5599 6000-6599 7000-749 7630-7699 9310 9320 9330 9330 9340 9340	300,00	300,000.00	100.000.000	2 208 898.00			21,833,406,00	21,833,406.00
5000-5599 6000-5599 7600-7629 7630-7639 7630-7639 9111-9199 9300-9299 9320 9330 9330 9340	1,500,000,00	-	3342,5402,021	300,000,000	513,457,78		3,663,457,76	3,663,457.76
6000-6599 7600-7629 7630-7699 7630-7699 9200-9299 9320 9330 9330 9340 9340	000	1 500 000 000	3.000,000.00	3.000,000.00	2,271,678,24		17,071,678,24	17,071,678.24
7000-7449 7600-7629 7630-7699 9111-9199 9200-9299 9310 9320 9330 9340 roes	1000	3 500 000 00	3.500,000,00	309,406,00			7,309,406,00	7,309,406,00
7600-7629 7630-7699 9200-9299 9310 9320 9330 9340 moes				1_ZB8,208.00			1,788,208.00	1,788,208.00
7630-7699 9111-9199 9200-9299 9310 9320 9330 9340 moes				826,836,00			826,836,00	826,836.00
9111-9199 9200-9299 9310 9320 9330 9340 moes 9490				000	4		0.00	00.0
SOU	10,034,234.00	13,534,237.00	15,034,237,00	13,345,066,76	2,978,463,00	00'0	116,819,004,76	116,819,004.76
saou							00.00	
saou		The second			100	4	00.00	
89							0.00	
seou			A STATE OF	1			90.0	
ces sac					4		0000	
sac				900			0.00	
SUBTOTAL shifting and Deferred Inflows	000	000	000	000	00.0	0.00		
A contract of the party of the	8							
Due To Other Funds 9610							00'0	
Current Loans 9640							00.00	
-							00'0	
Deferred Inflows of Resources 9690	000	800	00:0	000	0.00	00.0		
	2000	3						
Suspense Clearing	00.0	000	000	00:0	0.00	00'0		
C+D) 1	(4:776,061.00)	(6,773,323,00)	(262,894,00)	(2,700,603,76)	2,954,007.00	00.00	(4,585,952,76)	(4,585,952,76)
	1000	47,620,197.00	47,357,303.00	44,656,699,24		THE REAL PROPERTY AND ADDRESS OF THE PERSON NAMED IN COLUMN TWO PERSON NAMED IN COLUMN TRANSPORT NAMED IN COLUMN TWO PERSON NAMED	The state of the s	
G. ENDING CASH, PLUS CASH							47.610.706.24	

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

41 69039 0000000 Form CASH

	Object	Balances (Self Solg)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH							The state of the s			
A REGINNING CASH	DAILOR OF THE PARTY OF THE PART		44,656,699,24	41,464,513.24	38,272,327.24	43,589,628.24	41,701,449.24	40,212,923.24	46,949,877.24	53.686.825.24
B. RECEIPTS LCFF/Revenue Limit Sources					0000	200000000000000000000000000000000000000	5.946.540.00	5 916 540 00	5.916.540.00	5,916,540.00
Principal Apportionment	8010-8019		2,958,269.00	2,858,269,00	00.046.000	000	000	8.225.480.00	8,225,480,00	00'0
Property Taxes	8020-8079		0000	0.00	606 306 00	606.306.00	606,306,00	606,306.00	606,306,00	606,306.00
Miscellaneous Funds	8080-8089	The second second	00.0	000	373 406 00	373.406.00	373,406.00	373,406.00	373,400.00	373,400.00
Federal Revenue	8100-8299		000	0.00	498,497,00	498,497.00	498,497.00	498,497,00	498,497.00	498,497,00
Other State Revenue	8200-0288		000	0.00	0.00	1,020,000.00	1,020,000.00	1,020,000.00	1,020,000.00	1,020,000.00
Other Local Revenue Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979		2,858,269.00	2,958,269,00	15,620,229,00	8,414,749,00	8,414,749,00	16,640,229.00	16,640,223.00	8,414,743.00
C. DISBURSEMENTS	7		2668.990.00	2 658:969.90	4,782,545.00	4,782,545,00	4,782,545.00	4,782,545.00	4,782,545.00	4,782,545.00
Certificated Salaries	2000 2000		661 264 00	661.284.00	1,190,311,00	1,190,311,00	1,190,311,00	1,190,311.00	1,190,311.00	1,190,311,00
Classified Salaries	2000 3000	THE RESERVE OF THE PARTY OF THE	1 189-597.00	1.189.597.00	2,141,276,00	2,141,276.00	2,141,276.00	2,141,276.00	2,141,276.00	2,141,276,00
Employee Beneaus	4000 4000		183.173.00	183,173,00	329,711.00	329,711,00	329,711,00	329,711.00	329.711.00	329,711,00
Books and Supplies	5000-5999		1,459,432,00	1,459,432,00	1,459,432.00	1,459,432.00	1,459,432.00	1,459,432.00	1,459,432,00	1,459,432.00
Services Coninci Outland	6000-6599		0000	00.00	399,653.00	399,653,00	0000	0.00	00:00	0000
Other Outes	7000-7499	を は の の の の の の の の の の の の の の の の の の								
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699					00 000 000 00	00 375 000 0	0 002 275 00	9 903 275 00	8-903,275.00
TOTAL DISBURSEMENTS			6,150,455,00	6,150,455.00	10,302,928,00	10,302,928,00	9,803,275,00	9,805,210,00		
D. BALANCE SHEET ITEMS					Ġ.					
Cash No. In Treasury	9111-9199	0								
Accounts Receivable	9200-9299	0								
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	D	000	000	0.00	0000	00.00	0.00	0.00	00:00	00.00
SUBTOTAL Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	0								
Due To Other Funds	9610									
Current Loans	9640									
Uneamed Revenues	9650									
Deferred Inflows of Resources	0696					000	000	00.0	000	00.0
SUBTOTAL		0.00	0.00	0.00	0.30	00.00	000			
Nonoperating Suspanse Clearing	9910								6	000
TOTAL BALANCE SHEET ITEMS		0.00	00.0			00.00	00.00		00.00	0000
F NET INCREASE/DECREASE (B - C + D)	(0+1)	THE REAL PROPERTY.	(3,192,186.00)			(1,888,179,00)	(1,488,526.00)		E, 136,945,00	52 108 203 24
F. ENDING CASH (A + E)			41,464,513.24	38,272,327,24	43,589,628,24	41,701,449.24	40,212,923.24	+7"110"E+6"G+	2000,000,000	
G. ENDING CASH, PLUS CASH			地の行うに							
ACCRUALS AND ADJUSTMENTS			The second second							

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

THROUGH THE MONTH THROUGH THROUGH THE MONTH THROUGH T					Castillor violatical and a castillor	(2) (2)				
Courtee Cour		Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Fourtree Sources Sou	TIMATES THROUGH THE MONTH									
Sources Section Sect		100	52,198,293,24	58,935,241,24	56,530;169:24	53,725,097,24		Section of the last of the las	Marginship of the Party of the	
Concesses Conc	B. RECEIPTS LCFF/Revenue Limit Sources Director Amortisment	0,000	7 046 7 000	60000000	4 000 000 00	2 833 061 00			59.465.379.00	59-165-379-00
Fire Concess Fire	Property Taxes	8020-8079	8 225 480 DD	0000	0.00	000			32,901,920,00	32,901,920,00
Strokes Strokes Straken Stra	Miscellaneous Funds	8080-8089	606.306.00	606.306.00	606.306.00	606,298,00	4		6,063,052.00	6,063,052.00
Sources Scoto Series Acete Series Acet Series Acete Seri	Jeral Revenue	8100-8299	373 400 00	373 400.00	373 400:00	373.439.00			3,734,063,00	3,734,063,00
Sept679 Sept670 Sept	er State Revenue	8300-8599	498 497,00	458 497 00	498.497.00	498,502,00			4,984,975.00	4,984,975,00
SOUNCES SESD-SETA SESD-SE	er Local Revenue	8600-8799	1,020,000,00	1.020.000.00	1,020,000,00	1,020,000,00	840,000,00		10,020,000,00	10,020,000.00
Sources 8920-8979 1272 1200-1999 25212 200 117,089-329,00 117,089-	riund Transfers In	8910-8929				200,000.00			200,000,00	200,000,00
1000-1999 4,782,545.00 4,782,545.00 4,782,545.00 1,120,931.00 1,120,9	Other Financing Sources	8930-8979				00.00			00:00	00'0
1000-1699 4,782,546.00 4,782,546.00 1,190,311.00 1,190,312.00 1,190,3	FAL RECEIPTS		16,640,223.00	7,498,203.00	6,498,203.00	5,531,300,00	840,000.00	00'0	117,069,389,00	117,059,389.00
1480,311.00 1480,311.00 1480,311.00 1480,311.00 1480,312.00 1480,311.00 1480,311.00 1480,312.00 1480,311.00 1480,312.00	BURSEMENTS inficated Salaries	1000-1999	4.782.545.00	4.782.545.00	4.782.545.00	4.782.546.00			53,139,389,00	53,139,389,00
1450 - 1450 1450 - 1450 1450 - 1450 1450	ssified Salaries	2000-2999	1.190.311.00	1,190,311,00	1,190,311,00	1,190,312.00			13,225,679.00	13,225,679,00
14000-4899 329,711,00 329,711,00 329,711,00 329,711,00 329,711,00 329,711,00 329,711,00 329,711,00 329,711,00 1,459,420,00 1,459,420,00 1,459,420,00 1,459,420,00 1,459,420,00 1,459,420,00 1,211,689,20 1,211,689,20 1,211,689,20 1,211,689,20 1,211,689,20 1,211,689,20 1,211,689,20 1,211,689,20 1,211,689,20 1,211,689,20 1,211,689,20 1,211,689,20 1,211,689,20 1,211,689,20 1,211,689,20 1,211,689,20 1,211,689,20 1,211,699,20 1,211,619	playee Benefits	3000-3899	2,141,276,00	2,141,276,00	2,141,276.00	2,141,281,00			23,791,959,00	23,791,959.00
1459.452.00 1459.452.00 1459.430.00 1459.440.00 1459.440.00 175.13.192.00 175.13	ks and Supplies	4000-4999	329,711,00	329,711,00	329 711.00	329,713.00			3,563,458,00	3,663,458.00
FOOD 6509 DOOD DOOD DOOD DOOD DOOD TS9-9286.00 TS9-9286.	Vices	5000-5999	1,459,432,00	1,459,432,00	1,459,432,00	1,459,440,00			17,513,192,00	17,513,192.00
7000-7499 7000-7499 7000-7499 7000-7499 7000-7499 7000-7629 99002275.00 99002275.00 99002275.00 99002275.00 99002275.00 990029290 99002275.00 990029290029290 990029290 990029290 990029290 990029290 990029290 990029290 990029290 990029290 990029290 990029290 990029290 990029290 9900292900290 9900292900290 9900292900290 9900292900290	intal Outlay	6000-6599	00.00	00'0	00.0	0.00			799,306,00	799,306.00
7600-7629 7600-7629 (127,689,00) (127,689,00) (127,689,00) (1157,689,00)	er Outgo	7000-7499				1,916,897.00			1,916,897,00	1,915,897.00
7590-7699 9903,275.00 9903,275.00 1,051,929.00 1,051,929.00 1,14974,120.00 1,	rfund Transfers Out	7600-7629				(127,689.00)			(127,689.00)	(127,689.00)
9411-9199 9203-275.00 9403-275.00 9503-275	Other Financing Uses	7630-7699				1,051,929,00			1,051,929,00	1,051,929,00
STOC-9299 STOC	FAL DISBURSEMENTS		9,903,275,00	9,903,275,00	9,903,275,00	12 744 429 00	0.00		114,974,120,00	114,973,120,00
\$200-929 \$200-929 \$310 \$310 \$310 \$320	LANCE SHEET ITEMS s and Deferred Outflows sh Not in Treasury	9111-8199							0.00	
9310 9310 9320	ounts Receivable	9200-9299			E I				000	100000000000000000000000000000000000000
9320 9320	From Other Funds	9310							0.00	
9330 9490 9500-9589 9500-9589 9610 9640 9640 9650 9650 9650 9650 9650 9650 9650 965	es	9320							0.00	THE CONTRACTOR
9490 0.000	paid Expenditures	9330							0.00	· · · · · · · · · · · · · · · · · · ·
9500-9599 9610 9640 9680 9680 0.00 0.00 0.00 0.00 9610 9610 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	er content Assets	9490						The second	00.0	
SECOL-9599 SECOL-95999 SECOL-95999 SECOL-95999 SECOL-95999 SECOL-95999 SECOL-95999 SECOL-959999 SECOL-9599999 SECOL-959999 SEC	зтота		0.00	00.00	00:00	00.00	0,00		00'0	
Section Sect	ies and Deferred Inflows	0500 0500							000	
9640 9650 9650 9650 9670 9670 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	To Other Funds	9610				7			0.00	
9910 C + D) S 8,935,241.24 S 8,935,241.24 S 9650 O 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	rent Loans	9640							0.00	
Segu Color	samed Revenues	9650							0.00	
9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00	erred Inflows of Resources	0696							0.00	
- C + D) : 6,736,948.00 (2,405,072.00) (3,405,072.00) (7,213,129.00) (7,213,129.00) 0.00 0.00 0.00 0.00 0.00 0.00 0.00	BTOTAL perating spense Clearing	0166	0.00	0,00	OCC TO	para	OTTO		0.00	
-C+D) :6,736.948.00 (2,405,072.00) (3,405,072.00) (7,213,129.00) 840,000.00 0.00 2,085,269.00	TAL BALANCE SHEET ITEMS		00'0	0.00	0.00	00'0	0.00		00'0	用短短指数
58.935,241.24 56.530,169,24 53,125,097.24 45,911,968,24	T INCREASE/DECREASE (B - C	(Q+	6,736,948.00	(2,405,072,00)	(3,405,072,00)	(7,213,129,00)			2,095,269,00	2,096,269,00
	DING CASH (A + E)		58,935,241,24	56,530,169.24	53,125,097,24	45,911,968,24			B 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	No. of Concession, Name of Street, or other Persons and Name of Street, or other Pers
	G. ENDING CASH, PLUS CASH		日本の日本の日本						AG 754 060 9A	

July 1 Budget FINANCIAL REPORTS 2015-16 Budget School District Certification

	NUAL BUDGET REPORT: y 1, 2015 Budget Adoption	
	Insert "X" in applicable boxes:	
X	This budget was developed using the state-adopted Criteria an necessary to implement the Local Control and Accountability F will be effective for the budget year. The budget was filed and governing board of the school district pursuant to Education C 52062.	Plan (LCAP) or annual update to the LCAP that adopted subsequent to a public hearing by the
X	If the budget includes a combined assigned and unassigned e recommended reserve for economic uncertainties, at its public the requirements of subparagraphs (B) and (C) of paragraph (Section 42127.	hearing, the school district complied with
	Budget available for inspection at:	Public Hearing:
	Place: San Mateo-Foster City SD, Business Date: May 28, 2015	Place: District Board Room Date: June 04, 2015 Time: 07:00 PM
	Adoption Date: June 18, 2015	
	Signed:Clerk/Secretary of the Governing Board (Original signature required)	
	Contact person for additional information on the budget report	s:
	Name: Patti Ernsberger	Telephone: <u>1-650-312-7269</u>
	Title: Chief Business Official	E-mail: pernsberger@smfcsd.net

Criteria and Standards Review Summary

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

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

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July 1 Budget FINANCIAL REPORTS 2015-16 Budget School District Certification

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

PPLE	MENTAL INFORMATION		No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	х	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	х	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	x	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	x	
S 5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		x

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July 1 Budget FINANCIAL REPORTS 2015-16 Budget School District Certification

IDDI EN	MENTAL INFORMATION (cont	inued)	No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments of debt agreements?	х	
		 If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2014-15) annual payment? 	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		x
		 If yes, are they lifetime benefits? 		Х
1		If yes, do benefits continue beyond age 65?		X
		 If ves, are benefits funded by pay-as-you-go? 	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	Х	
S8	Status of Labor	Are salary and benefit negotiations still open for:		
200	Agreements	eements Certificated? (Section S8A, Line 1)		X
	Agreements	Classified? (Section S8B, Line 1)		X
		Management/supervisor/confidential? (Section S8C, Line 1)	n/a	-
S9	Local Control and Accountability Plan (LCAP)	 Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? 	_	Х
	,	 Approval date for adoption of the LCAP or approval of an update to the LCAP: 	Jun 1	8, 2015
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to Implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		x

אודור	ONAL FISCAL INDICATORS		No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	Х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		х
А3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	х	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	х	

A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health		
٨٥	Oncapped Treatm Benefits	benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	х	
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).	х	
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

July 1 Budget 2015-16 Budget Workers' Compensation Certification

41 69039 0000000 Form CC

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ANN	UAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS
insur to the gove	uant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self- red for workers' compensation claims, the superIntendent of the school district annually shall provide information e governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The erning board annually shall certify to the county superintendent of schools the amount of money, if any, that it has ded to reserve in its budget for the cost of those claims.
To th	ne County Superintendent of Schools:
()	Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):
	Total liabilities actuarially determined: Less: Amount of total liabilities reserved in budget: Estimated accrued but unfunded liabilities: \$ 0.00
(<u>X</u>)	This school district is self-insured for workers' compensation claims through a JPA, and offers the following Information:
()	This school district is not self-insured for workers' compensation claims.
Signed	
	Clerk/Secretary of the Governing Board (Original signature required)
	For additional information on this certification, please contact:
Name:	Patti Ernsberger
Title:	Chief Business Official
Telephone:	650-312-7269
E-mail:	pernsberger@smfcsd.net

July 1 Budget 2014-15 Estimated Actuals GENERAL FUND

41 69039 0000000 Form CEA

Current Expense Formula/Minimum Classroom Compensation

ART I - CURRENT XPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (48)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
000 - Certificated	52,670,371.79	301	163,849.00	303	52,506,522.79	305	0.00		307	52,506,522.79	309
2000 - Classified Salaries	13,284,965.20	311	80,451.00	313	13,204,514.20	315	240,358.00		317	12,964,156.20	319
2000 - Employee Benefits Excluding 3800)	19,934,362.36	321	2,420,710.72	323	17,513,651.64	325	63,320.00		327	17,450,331.64	329
: 900 - Books, Supplies Equip Replace, (6500)	11,130,697.61	331	3,633,360.00	333	7,497,337.61	335	1,619,915.82		337	5,877,421.79	339
5000 - Services & 300 - Indirect Costs	18,619,128.52	341	28,073,00	343		17.00	6,492,270.00		347	12,098,785.52	
Soo - maneet costs	10,010,120,02		- The second sec	OTAL	and the second states	17.00			TOTAL	100,897,217.94	369

- Note 1 In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).
- lote 2 In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

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

		Öblect		EDP No.
PAF	T II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	1100	44,297,062:00	375
1.	Teacher Salaries as Per EC 41011, ,	2100	4,418,966.00	380
2.	Salaries of Instructional Aides Per EC 41011	3101 & 3102	4,575,887,00	382
3.	STRS.	3201 & 3202	949,040,00	383
1.	PERS	3301 & 3302	1,105,669,00	384
õ,	OASDI - Regular, Medicare and Alternative.	3301 0 3302	111001000100	
6.	Health & Welfare Benefits (EC 41372)	1		
	/Include Health, Dental Vision, Pharmaceutical, and	3401 & 3402	3.730.843.00	385
	Approximately Plane)		429,658,00	390
7	Heavenloyment Incurance	3501 & 3502	1,278,645.00	392
8.	Workprei Compensation Insurance	3601 & 3602	0.00	302
3	ORED Active Employees (FC 41372)	3751 & 3752	56.875.00	202
10.	Other Populity (FC 22310)	3901 & 3902		395
14	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		60,842,645.00	393
12.	Townsond Instructional Aide Salaries and	10	4.24	
12,	Benefits deducted in Column 2.		0.00	
40.	Lange Total and Instructional Aido Solarios and	1	oli seesidi	
132	Benefits (other than Lottery) deducted in Column 4a (Extracted)		63,320.00	396
F.				396
1	B Sta Ashan Lattery deducted in Column 4b (Overrides)*		'ar wit comice	+
	TOTAL SALARIES AND BENEFITS.	in a gradient	80,779,325.00	397
34.	Percent of Current Cost of Education Expended for Classroom			-
15.	Compensation (EDP 397 divided by EDP 369) Line 15 must			
	equal or exceed 60% for elementary, 55% for unlfied and 50%	1		1
N	for high school districts to avoid penalty under provisions of EC 41372		60:24%	2
١.	Tor night school districts to avoid periality direct provisions of the second state of the SCA 44437 because it meats the provisions			1
16.	District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			
	of EC 41374. (If exempt, enter X)			

ART III: DEFICIENCY AMOUNT	
deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 a	and not exempt under the
Minimum percentage required (60% elementary, 55% unified, 50% high)	60.24%
- It was a district (Bord II Line 15)	
- It will be a fine to minute Line 2)	The state of the s
Percentage below the minimum (Part III, Line 1 minus Line 2) District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	

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

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July 1 Budget 2014-15 Estimated Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

41 69039 0000000 Form CEA

California Dept of Education SACS Financial Reporting Software - 2015.1.0 File: cea (Rev 03/09/2015) Current Expense Formula/Minimum Classroom Compensation

ARTI - CURRENT _XPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
000 - Certificated	51,730,129.00	301	124,690.00	303	51,605,439.00	305	0.00		307	51,605,439.00	309
2000 - Classified Salaries	12,595,883.76	311	113,472.00	313	12,482,411.76	315	173,089.00		317	12,309,322.76	319
2000 - Employee Benefits Excluding 3800)	21,833,406.00	321	2,971,189,00	323	18,862,217.00	325	61,439.00		327	18,800,778.00	329
000 - Books, Supplies Equip Replace, (6500)	4,427,557.76	331	13,148.00	333	4,414,409.76	335	553,104.00		337	3,861,305.76	339
5000 - Services & 300 - Indirect Costs	16,943,989.24		22,016.00	343	16,921,973.24	345	6,305,650.00		347	10,616,323.24	
EAST TOTAL PROPERTY.	- more constitution of the		T	OTAL	104,286,450.76	365			TOTAL	97,193,168.76	209

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

ote 2 - In Column 4, report expenditures for: Transportation (Function 3800), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

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

	Object		EDP No:
PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		43,505,463.00	375
1. Teacher Salaries as Per EC 41011	201	3,940,176,00	380
2. Salaries of Instructional Aides Per EC 41011	11	4:319,224.00	1
); STRS	100	849.263.00	383
PERS		1,014,330.00	384
o. OASDI - Regular, Medicare and Alternative.	0001 4 0002	200000	
6. Health & Welfare Benefits (EC 41372)	1		
(Include Health, Dental, Vision, Pharmaceutical, and	3401 & 3402	4,527,857.00	385
Annuity Plans).	3.3	23,180.00	-
/ Unemployment Insurance	000100002	1.945.638.00	-
N/orkers' Compensation Insurance	3001 0 3002	0.00	-1
ODER Active Employees (EC 41372)	070101010	535,801,00	4
10: Other Deposits (EC 20240)	000144000	60,660,932,00	-
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		00,000,002,00	1
		0.00	
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	1
to the send test retired Aids Salation and		61,439.00	396
Benefits (other than Lottery) deducted in Column 4a (Extracted).		01,400,00	1000
			396
Pagetta (other than Lottery) deducted in Column 4b (Overrides)*		60,599,493.00	397
14. TOTAL SALARIES AND BENEFITS.			1
15. Percent of Current Cost of Education Expended for Classroom			4
Compensation (EDP 397 divided by EDP 369) Line 15 must			1
a real as accord 60% for elementary 55% for unified and 50%		62.35%	4
for high school districts to avoid penalty under provisions of EC 41372.		02.007	4
16 Diotrict is exempt from EC 41372 because it meets the provisions			
of EC 41374. (If exempt, enter 'X')			-

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required unde	If EC 41312 and not exempt under the
A deficiency amount (Line 5) is only applicable to districts flot meeting the transfer of the state of the st	
provisions of EC 41374.	60.00%
Minimum percentage required (60% elementary, 55% unified, 50% high)	62,35%
Percentage spent by this district (Part II, Line 15)	0.00%
to the white minimum (Part III Line 1 minute Line 2)	
Percentage below the minimum (Fart III, Ellie Fillinds Ellic 27	0.00

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

San Mateo-Foster City	Elementary
San Mateo County	

July 1 Budget 2015-16 Budget GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

41 69039 0000000 Form CEB

California Dept of Education SACS Financial Reporting Software - 2015.1.0 File: ceb (Rev 03/09/2015)

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San Mateo-Foster City Elementary San Mateo County

Lily 1 Rinds

July 1 Budget	2014-15 Estimated Actuals	Schedule of Long-Term Liabilities
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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:			000000000000000000000000000000000000000		5 409 764 NO	203 896 926 00	
General Obligation Bonds Payable	204,940,365.00	4,456,325,00	00.050,550,500		20.10.10.10	0.00	
State School Building Loans Payable			0000			00.00	
Certificates of Participation Payable	45 453 00		45,453.00		45,453.00	00.00	
Capital Leases rayable	2000		00.00			00.00	
Lease Revellue boilds rayable			0.00			0.00	
Order General Long-Term Debt			00.00			00.0	
Net Pension Liability	4 841 431 DB	(370 191 00)	4.271.240.00			4,271,240.00	
Net OPED Obligation	444,799.65		444,799.65		444,799.65	00.0	
Governmental activities long-term liabilities	210,072,048.65	4,086,134.00	214,158,182.65	0.00	5,990,016.65	208,168,166.00	0.00
Business-Type Activities:						6	
General Obligation Bonds Payable			00.0			0.00	
Oction Capacitation Logar Dayable			0.00			00.0	
State Scriool Bullding coalist ayang			0.00			0.00	
Centificates of a morphism of a page			0.00			00.00	
Loco Doverne Bonde Davable			0.00			0.00	
Other Control on Tom Dobt			00.00			00:00	
Not Describe to being the Note of the Note			0.00			00.00	
Net Person Liability			0.00			00.00	
Compensated Absences Payable			00:00			0.00	
Settling of the set of	000	000	00.0	0.00	0.00	0.00	00.00

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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

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

3,205,620.00

- 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

 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)

80,342,350.63

Percentage of Plant Services Costs Attributable to General Administration (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

3.99%

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)

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

١.	Indirect Costs	
	Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	4,937,629.00
	Centralized Data Processing, less portion charged to restricted resources or specific goals	
	(Function 7700, objects 1000-5999, minus Line B10)	1,584,332.00
	3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999,	
	goals 0000 and 9000, objects 5000-5999)	40,000.00
	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)	367,066.83
	6. Facilities Rents and Leases (portion relating to general administrative offices only)	4 99
	(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
	7. Adjustment for Employment Separation Costs	0.00
	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)	6,929,027.83 1,287,210.30
	9. Carry-Forward Adjustment (Part IV, Line F)	8,216,238.13
	10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	0,210,200.10
	Base Costs	
	1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	74,735,117.46
	2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	13,742,412.2
	3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,539,929.7
	4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	297,359.00
	5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	361,177.00
	6. Enterprise (Function 6000, objects 1000-5999 except 5100)	6,000.00
	7. Board and Superintendent (Functions 7100-7180, objects 1000-5999,	
	minus Part III, Line A4)	685,674.00
	 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)	180,000.00
	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)	0.0
	11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	SECTION TO THE PERSON OF THE P
	(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	8,832,603.1
	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)	0:0
	13. Adjustment for Employment Separation Costs	0.00
	a. Less: Normal Separation Costs (Part II, Line A)	0.0
	 b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 	0.0
	1000 F000 avecat F100)	1,431,099.6
	1000 5000	2,361,325.7
	10700 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.00
	 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5 (00) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 	105,172,698.0
) .		
	(For information only - not for use when claiming/recovering indirect costs)	6.59
	(Line A8 divided by Line B18)	0.09
١,	PrelimInary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2016-17 see www.cde.ca.gov/fg/ac/ic)	

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Part IV - Carry-forward Adjustment

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

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

A.	Indirect co	ests incurred in the current year (Part III, Line A8)	6,929,027.83
В.	Carry-forw	rard adjustment from prior year(s)	
	1. Carry-	forward adjustment from the second prior year	1,141,821.49
	2. Carry-	forward adjustment amount deferred from prior year(s), if any	0.00
C.	Carry-forw	ard adjustment for under- or over-recovery in the current year	
	Under cost ra	-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect ate (6.45%) times Part III, Line B18); zero if negative	1,287,210.30
	(appro	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of oved indirect cost rate (6.45%) times Part III, Line B18) or (the highest rate used to er costs from any program (6.45%) times Part III, Line B18); zero If positive	0.00
D.	Prelimina	y carry-forward adjustment (Line C1 or C2)	1,287,210.30
E.	Optional a	illocation of negative carry-forward adjustment over more than one year	
	the LEA co	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce to build recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA re forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward ac- tear does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish	justment over more
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
	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:	not applicable
	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:	not applicable
	LEA reque	est for Option 1, Option 2, or Option 3	1
F,	Carry-for	ward adjustment used In Part III, Line A9 (Line D minus amount deferred If or Option 3 is selected)	1,287,210.30

San Mateo-Foster City Elementary San Mateo County

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

6.45% Approved indirect cost rate: 6.45% Highest rate used in any program:

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	879,336.00	56,717.00	6.45%
01	4035	287,310.13	15,013.00	5.23%
01	4203	332,867.99	18,057.00	5.42%
01	6010	349,378.00	18,790.00	5.38%
01	7405	1,480,167.00	95,471.00	6.45%
01	9010	5,129,471.67	52,538.00	1.02%
13	5310	2,354,325.72	127,689.00	5.42%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL					
1, Adjusted Beginning Fund Balance	9791-9795	0,00		889,849.82	889,849.82
State Lottery Revenue	8560	1,425,438.00	PRODUCTION OF THE PARTY OF THE	339,390.00	1,764,828.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.0
Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.0
Contributions from Unrestricted Resources (Total must be zero)	8980	(1,425,438.00)	1,425,438.00		0.0
6. Total Available (Sum Lines A1 through A5)		0.00	1,425,438.00	1,229,239,82	2,654,677.8
EXPENDITURES AND OTHER FINANCI	NG USES				
Certificated Salaries	1000-1999	0.00			0.0
2. Classified Salaries	2000-2999	0.00			0.0
Employee Benefits	3000-3999	0.00			0.0
Books and Supplies	4000-4999	0.00		1,045,333.82	1,045,333,8
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0,00			0.0
 b. Services and Other Operating Expenditures (Resource 6300) 	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			183,470.00	183,470.0
6. Capital Outlay	6000-6999	0.00			0.0
7, Tuition	7100-7199	0.00			0,0
Interagency Transfers Out a, To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.0
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.0
9. Transfers of Indirect Costs	7300-7399		(A) [1] [1] [2] [2] [2] [2] [2] [2] [2] [2] [2] [2		0.0
10. Debt Service	7400-7499	0.00			0.0
11. All Other Financing Uses	7630-7699	0.00			0.0
 Total Expenditures and Other Financin (Sum Lines B1 through B11) 	g Uses	0.00	0.00	1,228,803.82	1,228,803.8
:. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0,00	1,425,438.00	436,00	1,425,874.0

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

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

Duplicating costs for classroom exercise worksheet copies

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July 1 Budget General Fund Multiyear Projections Unrestricted

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols, C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C a	nd E;					
current year - Column A - is extracted)		-				
A. REVENUES AND OTHER FINANCING SOURCES 1. LCFF/Revenue Limit Sources	8010-8099	87,356,164.00	5.39%	92,067,299.00	3,97%	95,721,702.00
2, Federal Revenues	8100-8299	0,00	0,00%	00,0	0.00%	1,934,094.00
3. Other State Revenues	8300-8599	1,857,568.00	0.00%	1,887,289.00	-64,87%	3,520,000.00
4. Other Local Revenues	8600-8799	10,020,000.00	0,00,70	10,020,00000		
5. Other Financing Sources	8900-8929	200,000,00	0.00%	200,000,00	0,00%	200,000,00
Transfers In Other Sources	8930-8979	0.00	0,00%	0,00	0,00%	0.00
c. Contributions	8980-8999	(21,221,835.00)	-30.63%	(14,721,835,00)	0,00%	(14,721,835.00)
6. Total (Sum lines A1 thru A5c)		78,211,897,00	14.37%	89,452,753,00	-3.13%	86,653,961.00
B. EXPENDITURES AND OTHER FINANCING USES						
I. Certificated Salaries	li i					46,773,671.00
a. Base Salaries	- 1	3-0000000000000000000000000000000000000		45,458,486.00		701,605,00
b. Step & Column Adjustment		athir Europe		681(877,00		
c. Cost-of-Living Adjustment	1			0,00	TO VERN THE	0,00
d, Other Adjustments	1			633,308,00	MONTH STATE OF THE	292,296,00
e; Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	45,458,486.00	2,89%	46,773,671,00	2,12%	47,767,572,00
2. Classified Salaries	1				SALES TO SALES OF	0.001.444.74
a. Base Salaries				7,887,091.76		8,281,446,76
b, Step & Column Adjustment		SO 70 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		394,355,00		414,072,00
c. Cost-of-Living Adjustment	1		TO THE PERSON.	0.00		0;00
d. Other Adjustments				0,00	COLUMN SELECTION SELECTION	0,00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,887,091.76	5,00%	8,281,446,76	5,00%	8,695,518,76
3. Employee Benefits	3000-3999	17,773,094.00	8.96%	19,366,219,00	7.87%	20,890,555,00
4. Books and Supplies	4000-4999	1,440,232.89	0;00%	1,440,233,00	0,00%	1,440,233,00
5. Services and Other Operating Expenditures	5000-5999	8,830,279.11	5.00%	9,271,793.00	5.00%	9,735,383,00
6. Capital Outloy	6000-6999	799,306.00	0,00%	799,306.00	0.00%	799,306.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0,00%	Q,00	0.00%	0,00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(217,476,00)	0.00%	(217,476,00)	0.00%	(217,476,00
9. Other Financing Uses					0.0000	826,836.00
a, Transfors Out	7600-7629	826,836,00	.0.00%	826,836,00	0,00%	0.00
b, Other Uses	7630-7699	0,00	0,00%		0,00%	462,178,00
10. Other Adjustments (Explain in Section F below)		型语成图》在 图	4 7004	225,093,00 86,767,121.76	4.19%	90,400,105,76
11. Total (Sum lines B1 thru B10)		82,797,849,76	4.79%	80,707,121,70	STATE OF THE PARTY	Andrea Administration
C. NET INCREASE (DECREASE) IN FUND BALANCE				2,685,631,24		(3,746,144,76
(Line A6 minus line B11)		(4,585,952,76)		2,002,031,24	NAME OF THE OWNER.	
D. FUND BALANCE		Treated and		22.040.020.00		35,645,652.22
1. Net Beginning Fund Balance (Form 01, line F1e)		37,545,973,74		32,960,020,98		31,899,507,40
2. Ending Fund Balance (Sum lines C and D1)		32,960,020.98		35,645,652,22	TO THE REAL PROPERTY.	V1,127,123
3, Components of Ending Fund Balance				75 000 00	四日第三日	35,000,0
a. Nonspendable	9710-9719	35,000,00		35,000.00		The second second
b, Restricted	9740			SECOND CARSON		A STATE OF THE PARTY OF THE PAR
c. Committed	1			0.00		0.00
1, Stabilization Arrangements	9750	00.00	是一个	0:00	AND RESIDENCE OF STREET	0.0
2. Other Commitments	9760	0,00	THE RESERVE OF THE PERSON NAMED IN	0,00	The second secon	0,0
d, Assigned	9780	16,392,246,00	PROPERTY.	0,00	2020 x 41	0,0
e; Unassigned/Unappropriated			The Division of		是即是一世影	11,930,286,0
I, Reserve for Economic Uncertainties	9789	11,681,901;00	ACCOUNT NAMED OF THE PARTY OF T	11,497,312,00	200300000000000000000000000000000000000	
2, Unassigned/Unappropriated	9790	4,850,873.98	A SEMEST	24,113,340.22	- Daniel	19,934,221,4
f. Total Components of Ending Fund Balance			准 经 745 元			31:899,507,4
(Line D3f must agree with line D2)		32,960,020.98	SVIESOS CONTRACTOR	35,645,652,22	Carried States	31,899,307,4

Description	Object Codes	2015-16 Budget (Fonn 01) (A)	% Change (Cols, C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0,00		0.00
b. Reserve for Economic Uncertainties	9789	11,681,901.00		11,497,312.00	Carried Line	11,930,286,00
c. Unassigned/Unappropriated (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)	9790	4,850,873.98		24,113;340;22		19,934,221.46
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789		S SAME TO THE			
c, Unassigned/Unappropriated	9790	:0.00				
3. Total Available Reserves (Sum lines Ela tirri E2c)		16,532,774.98	Who and to we	35,610,652,22		31,864,507,46

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines Bld, B2d, and B10. For additional information, please refer to the Budget-Assumptions section of the SACS Financial Reporting Software User Guide.

Bld 2016-17 and 2017-18 increase Certificated FTE 6.5 and 3 due to projected increase of enrollment Bi0 Other adjust: increase estimated supplemental grant funding in the LCAP year(s) COLA:2015-16 1.02%; 2016-17 1.60% and 2017-18 2.48% GAP Funding; 2015-16 53,08%; 2016-17 37.40% and 2017-18 36.74% 2017-18 Reduce Parcel Tax \$6.5 million for Measure A expiration Step for Certificated: 1.5%; Step for Classified: 5% STRS employer rates: 2015-16 10.73%; 2016-17 12.58% and 2017-18 14.43% PERS employer rates: 2015-16 12.6%; 2016-17 15% and 2017-18 16.60% H&W increase: 7%

H&W increase : 7%

Worker Compensation insurances rates: 2015-16 3.1983%; 2016-17 and 2017-18 3.4% Utility increases: 5%
Reduce \$6.5 million capital expenditure in 2016-17 for Technology upgrade.

Continue to project \$2.0 million one time grant from State for Common Core/categorical in 2016-17 and 2017-18.

		T				
	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols, C-A/A) (B)	2016-17 Projection (C)	% Change (Cols, E-C/C) (D)	2017-18 Projection (E)
Description (Enter projections for subsequent years 1 and 2 in Columns C and E;	Codes					
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES		6.067.671.00	1,60%	6,063,052.00	2.48%	6,213,416,00
1, LCFF/Revenue Limit Sources	8010-8099 8100-8299	5,967,571.00 3,734,063,00	0,00%	3.734.063.00	0:00%	3,734,063,00
Federal Revenues Other State Revenues	8300-8599	3,097,686.00	0.00%	3,097,686,00	0.00%	3,097,686.00
4. Other Local Revenues	8600-8799	0,00	0,00%	0,00	0,00%	00,0
5. Other Financing Sources		0.00	0,00%	0.00	0.00%	0,00
a. Transfers In	8900-8929 8930-8979	0,00	0.00%	0.00	0,00%	0,00
b. Other Sources c. Contributions	8980-8999	21,221,835.00	-30,63%	14,721,835,00	0.00%	14,721,835,00
6. Total (Sum lines A1 thru A5c)		34,021,155.00	-18.83%	27,616,636,00	0.54%	27,767,000.00
B. EXPENDITURES AND OTHER FINANCING USES		THE TAILE				
I. Certificated Salaries	-	Sec 17.000			7.5	
a, Base Salaries	li i	A 18 18 18 18 18 18 18 18 18 18 18 18 18	APPENDENCE OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLU	6,271,643,00		6,365,718,00
b. Step & Column Adjustment	li li		Value of the second	94,075,00		95,486,00
c, Cost-of-Living Adjustment	1		THE PERSON NAMED IN	0,00		0,00
d, Other Adjustments	1	BU 28 35 35		0.00		0,00
o, Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	6,271,643.00	1,50%	6,365,718.00	1.50%	6,461.204.00
2. Classified Salaries						
B. Base Salaries	1		S STATE OF S	4,708,792,00		4,944,232.00
b. Step & Column Adjustment		2 0 20 9	AND DESCRIPTION OF THE PERSON NAMED IN COLUMN TWO IN COLUM	235,440.00	STATE OF THE PARTY	247,212,00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments	1			0,00		0.00
c, Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,708,792.00	5,00%	4,944,232.00	5.00%	5,191,444.00
3. Employee Benefits	3000-3999	4,060,312.00	9,00%	4,425,740,00	8.00%	4,779,800.00
4. Books and Supplies	4000-4999	2,223,224,87	0,00%	2,223,225,00	0,00%	2,223,225.00
5. Services and Other Operating Expenditures	5000-5999	8,241,399,13	0,00%	8,241,399.00	0.00%	8,241,399,00
6. Capital Outlay	6000-6999	6,510,100,00	-100,00%	0,00	0,00%	0,00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,915,897,00	0.00%	1,915,897,00	0,00%	1,915,897.0
8. Other Outgo - Transfers of Indirect Costs	7300-7399	89,787,00	0.00%	89.787.00	0,00%	89,787.0
9. Other Financing Uses				0.00	0,00%	0,0
a. Transfers Out	7600-7629	0.00	0,00%	0.00	0,00%	0,0
b. Other Uses	7630-7699	0,00	0.00%	0.00	0,00%	0,0
10. Other Adjustments (Explain in Section F below)			45.004	0,00	2:47%	28,902,756,0
11. Total (Sum lines B1 thru B10)		34,021,155.00	-17.09%	28,205,998.00	2.4779	20,002,13010
C. NET INCREASE (DECREASE) IN FUND BALANCE	1	0.00	NE DE VESTE	(589,362.00)		(1,135,756.0
(Line A6 minus line B11)		0:00		[Jajpoz.co]		
D. FUND BALANCE				7,186,969,22		6,597,607.2
Net Beginning Fund Balance (Form 01, line F1e)	1	7,186,969,22		6,597,607,22		5,461,851.2
2. Ending Fund Balance (Sum lines C and D1)	+	7,186,969,22		0,397,007,22	MEN WEEK	7113 110 110
3. Components of Ending Fund Balance	9710-9719	0.00		0.00	[5] 年2月 (元)	0.0
a, Nonspendable	9740	7,186,969,22	EL STEED STO	6.597,607.22		5,461,851,2
b, Restricted	27.10	Mark Electric				
c, Committed	9750		THE STATE OF THE			5 miles (1) -
1. Stabilization Arrangements	9760		TO YOUR END		M. COLE ALC, ALC	
2, Other Commitments	9780				THE SECTION	
d. Assigned	2,00			THE STATE OF	" William F. A.	
e. Unassigned/Unappropriated	9789	2 1 3 3 4 10				Sales Sales
1. Reserve for Economic Uncertainties	9790	0,00		0,00		0,0
2, Unassigned/Unappropriated	7170		Carlo Control			
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,186,969.22		6,597,607,22		5,461,851,2

n Mateo County	Multi	Restricted				
Description	Object Codes	2015-16 Budget (Form 01) (A).	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cola. E-C/C) (D)	2017-18 Projection (E)
. AVAILABLE RESERVES	29411					
1. General Fund		The state of the s				
a. Stabilization Arrangements	9750					
b, Reserve for Economic Uncertainties	9789				181-11-3	
c. Unassigned/Unappropriated	9790					
Enter reserve projections for subsequent years 1 and 2	7170					
in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)	0740	35/818				
a. Stabilization Arrangements	9750	Ser State of	in the state of		Contain the Contain	
b, Reserve for Economic Uncertainties	9789					AT. 1807/6
c. Unassigned/Unappropriated	9790	SALES IN SALES IN	n dage, rivexe car exc			
Total Available Reserves (Sum lines Ela thru E2c) ASSUMPTIONS						With the later than
rojected in lines B1d, B2d, and B10. For additional information ACS Financial Reporting Software User Guide.						
ACS Financial Reporting Software User Guide.						
ACS Financial Reporting Software User Guide.						
ACS Financial Reporting Software User Guide.						
ACS Financial Reporting Software User Guide.						
ACS Financial Reporting Software User Guide.						
ACS Financial Reporting Software User Guide.						
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ACS Financial Reporting Software User Guide.						
ACS Financial Reporting Software User Guide.						

	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols, E-C/C) (D)	2017-18 Projection (E)
Description 1 12 is Column C and Fig.	Codes		101	- 107	Allen	
Enter projections for subsequent years 1 and 2 in Columns C and E;	1				1	
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES	8010-8099	93,323,735.00	5,15%	98_130_351.00	3.88%	101,935,118,00
I, LCFF/Revenue Limit Sources	8100-8299	3.734.063.00	0.00%	3,734,063,00	0.00%	3,734,063.00
2, Federal Revenues	8300-8599	4,955,254.00	0.60%	4,984,975,00	0.94%	5,031,780.00
3, Other State Revenues	8600-8799	10,020,000.00	0,00%	10,020,000,00	-64.87%	3,520,000,00
4. Other Local Revenues	1000-0777	1919 2010 0010				
5. Other Financing Sources a. Transfers In	8900-8929	200,000.00	0.00%	200,000.00	0.00%	200,000.00
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
	0,000	112,233,052.00	4,31%	117,069,389,00	-2.26%	114,420,961.00
6. Total (Sum floes Al thru ASc)			0			
B. EXPENDITURES AND OTHER FINANCING USES	1	HOLE SAND IN SAND	the work in the	1		
I. Certificated Salaries	- 1			51,730,129.00		53,139,389.00
a. Base Salaries	- 1		377			797,091.00
b. Step & Column Adjustment		S. Constitution of the last of		775,952,00	EUXION SHOWS	0.00
c _s . Cost-of-Living Adjustment				0.00		
d, Other Adjustments	1		ZEMONT WOMEN	633,308.00		292,296,00
o. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	. 51,730,129,00	2.72%	53,139,389,00	2.05%	54,228,776,00
2. Classified Salaries	T I	ma dayle Call	STATE OF STA		Carroll Market	
a. Base Salaries	- 1	S A S A S S S S S S S S S S S S S S S S		12,595,883,76	THE PLANE	13,225,678,76
1-1	1			629,795,00	Call Constitution	661,284.00
b, Step & Column Adjustment	1	MINOR DE		0,00	AVAILABLE TO THE STATE OF	0,00
c. Cost-of-Living Adjustment				0,000		0,00
d. Other Adjustments	2222 2222	···· 10 cos 000 ac	5:00%	13,225,678,76	5,00%	13,886,962,76
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,595,883.76		23,791,959,00	7,90%	25,670,355,00
3. Employee Benefits	3000-3999	21,833,406.00	8,97%		0,00%	3,663,458.00
4. Books and Supplies	4000-4999	3,663,457,76	0.00%	-3,663,458,00		
5. Services and Other Operating Expenditures	5000-5999	17,071,678.24	2.59%	17,513,192.00	2,65%	17,976,782.00
6. Capital Outlay	6000-6999	7,309,406.00	-89,06%	799,306,00	0,00%	799,306,00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,915,897,00	0:00%	1,915,897.00	0,00%	-1,915,897,00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(127,689,00)	0.00%	(127,689.00)	0,00%	(127,689,00
9. Other Financing Uses						
a, Transfers Out	7600-7629	826,836,00	0,00%	826,836,00	_0,00%	826,836,00
	7630-7699	0,00	0.00%	0.00	0.00%	0,00
b ₄ Other Uses	7430 1433	BACKS WAY SELL		225,093.00		462,178.00
10. Other Adjustments	1	116,819,004,76	»1.58%	114,973,119,76	3,77%	119,302,861,76
11. Total (Sum lines B1 thru B10)		110,017,004,70,	JE-VIEW CONTROL OF THE PARTY OF		(Machining)	
C. NET INCREASE (DECREASE) IN FUND BALANCE		// roc nen 761		2,096,269.24	NAME OF TAXABLE	(4,881,900,76
(Line A6 minus line B11)		(4,585,952,76)		2,030,203,21	The second second	
D. FUND BALANCE		The second second		40,146,990,20	KUS JE JE JE S	42,243,259,44
1. Net Beginning Fund Balance (Form 01, line F1e)	1	44,732,942.96		42,243,259,44		37,361,358.68
2. Ending Fund Balance (Sum lines C and D1)	1	40,146,990.20	shi mentrar	42,643,239,44		2.10.110.110.11
3. Components of Ending Fund Balance	2022/04/2020/2020			25 200 20		35,000.00
a, Nonspendable	9710-9719	35,000,00		35,000,00	STATE OF SHIPE SHIPE STATE OF SHIPE	5,461,851,27
b. Restricted	9740	7,186,969,22		6,597,607.22	2 3	3,401,031,21
c. Committed	- 1	200	100000000000000000000000000000000000000	0.00		0.00
1, Stabilization Arrangements	9750	0,00		0,00		0.00
2. Other Commitments	9760	0,00	SA THE WAY	0,00	THE PROPERTY OF	0.00
d, Assigned	9780	16,392,246.00		0,00	SHOULD BE SHOULD BE	0201
e, Unassigned/Unappropriated	76500			11 400 313 00	PARTY OF STREET	11,930,286.0
1, Reserve for Economic Uncertainties	9789	11,681,901.00	10000	11,497,312.00		19,934,221,4
2. Unassigned/Unappropriated	9790	4,850,873,98	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	24,113,340,22		17,734,621,41
f. Total Components of Ending Fund Balance			es and the Sant			37,361,358,6
(Line D3f must agree with fine D2)		40,146,990.20		42,243,259,44		0.5دد:۱٥د.، د

Obje Description Cod		% Change (Cols, C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (巴)
E. AVAILABLE RESERVES				THE STATE OF	
1. General Fund		an in the same			
a. Stabilization Arrangements 975	0.00		0.00		0.00
b. Reserve for Economic Uncertainties 978	9 11,681,901.00		11,497,312.00		11,930,286.00
c. Unassigned/Unappropriated 979	0 4,850,873.98		24,113,340,22		19,934,221.46
d. Negative Restricted Ending Balances					
(Negative resources 2000-9999)	Z.		0.00		0,00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)					0.00
a, Stabilization Arrangements 975			0,00		0.00
b. Reserve for Economic Uncertainties 978			0.00		0.00
c. Unassigned/Unappropriated 979			0.00		31,864,507.46
3. Total Available Reserves - by Amount (Sum lines E1s thru E2c)	16,532,774,98		35,610,652.22 30.97%		26.719
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)	14.15%		30,97%		20,717
RECOMMENDED RESERVES	#6 Y 5 1 Y 1 1 5 Y				
1. Special Education Pass-through Exclusions					
For districts that serve as the administrative unit (AU) of a					
special education local plan area (SELPA):					
a. Do you choose to exclude from the reserve calculation					
the pass-through funds distributed to SELPA members?	2000				
The pass of the pa	Service Control				
b. If you are the SELPA AU and are excluding special	1215 W. 4565 TES				
education pess-through funds:					
I. Enter the name(s) of the SELPA(s):					
2. Special education pass-through funds					
		AND HELD			
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections					0.00
Special education pass-through funds (Column A; Fund 10, resources 3300-3499 and 6500-6540,	0.00		0,00		0.00
2. Special education pass-through funds (Column A; Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections	0.00		0,00		0.00
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)	0.00		0,00		
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA			0,00	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A6 and C4; enter projections)			11,859.00	gales can	11,927.00
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d				grange soon	[1,927.00 [19,302,861,76
2. Special education pass-through funds (Column A; Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A; Form A, Estimated P-2 ADA column, lines A6 and C4; enter projections) 3. Calculating the Reserves	11,709,30		11,859.00		[1,927.00 [19,302,861,76
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A6 and C4; enter projections; 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus; Special Education Pass-through Funds (Line F1b2, if Line F1a is No)	11,709.30. 116,819,004.76 0.00		11,859,00 114,973,119.76 0,00		11,927,00 119,302,861,76 0.00
2. Special education pass-through funds (Column A; Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A; Form A, Estimated P-2 ADA column, lines A6 and C4; enter projections 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)	11,709.30		11,859.00		0.00 11,927,00 119,302,861,76 0.00 119,302,861,76
2. Special education pass-through funds (Column A; Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col., A; Form A, Estimated P-2 ADA column, lines A6 and C4; enter projections 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus; Special Education Pass-through Funds (Line F1b2, if Line F1a is No) o. Total Expenditures and Other Financing Uses	11,709.30. 116,819,004.76 0.00		11,859,00 114,973,119.76 0,00		11,927,00 119,302,861,76 0.00
2. Special education pass-through funds (Column A; Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A; Form A, Estimated P-2 ADA column, lines A6 and C4; enter projections 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus; Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)	11,709.30. 116,819,004.76 0.00		11,859,00 114,973,119.76 0,00		11,927,00 119,302,861,76 0.00 119,302,861,76
2. Special education pass-through funds (Column A; Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A; Form A, Estimated P-2 ADA column, lines A6 and C4; enter projections 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus; Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)	11,709,30, 116,819,004.76 0.00 116,819,004.76		11,859,00 114,973,119.76 0,00 114,973,119.76		11,927,00 119,302,861,76 0.00 119,302,861,76
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A6 and C4; enter projections 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) c. Reserve Standard - By Percent (Line F3c times F3d)	11,709,30, 116,819,004.76 0.00 116,819,004.76		11,859,00 114,973,119.76 0,00 114,973,119.76		11,927,00 119,302,861,76 0.00 119,302,861,76
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A6 and C4; enter projections 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) o. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) o. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount	11,709,30, 116,819,004.76 0.00 116,819,004.76 3% 3,504,570.14		11,859,00 114,973,119.76 0,00 114,973,119.76		11,927,00 119,302,861,76 0.00
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A6 and C4; enter projections 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) o. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)	11,709,30, 116,819,004.76 0.00 116,819,004.76 3% 3,504,570.14		11,859,00 114,973,119.76 0,00 114,973,119.76 394 3,449,193.59		11,927,00 119,302,861,76 0.00 119,302,861,76 3,579,085,8:
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A6 and C4; enter projections 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) o. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount	11,709,30, 116,819,004.76 0.00 116,819,004.76 3% 3,504,570.14		11,859,00 114,973,119.76 0,00 114,973,119.76 394 3,449,193.59		11,927,0 119,302,861,7 0,0 119,302,861,7 3 3,579,085,8

San Mateo-Foster City Elementary San Mateo County

July 1 Budget 2014-15 Estimated Actuals No Child Left Behind Maintenance of Effort Expenditures

41 69039 0000000 Form NCMOE

	Fun	ds 01, 09, and	5 62	2014-15
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	123,610,748.48
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	6,433,886.12
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) 1. Community Services	All	5000-5999 All except	1000-7999	317,729.00
2. Capital Outlay	All except 7100-7199	5000-5999	6000-6999	10,170,018.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	45,798.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	823,822.00
5. Internata transists out		9100	7699	
6. All Other Financing Uses	All	9200	7651	0.00
and the second second	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
 Nonagency Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) 		All	8710	0.00
Supplemental expenditures made as a result of a Presidentially declared disaster	All Manually expenditure	entered. Must es in lines B, C D2.	not include	
10, Total state and local expenditures not allowed for MOE calculation				11,357,367.00
(Sum lines C1 through C9) D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	380,936.72
Expenditures to cover deficits for student body activities	Manually expen	entered. Must ditures in lines	not include A or D1.	
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				106,200,432.08

San Mateo-Foster City Elementary San Mateo County

July 1 Budget 2014-15 Estimated Actuals No Child Left Behind Maintenance of Effort Expenditures

41 69039 0000000 Form NCMOE

Section II - Expenditures Per ADA		2014-15 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		11,515.57
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,222.33
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CD MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	87,985,593.89	7,764.39
 Adjustment to base expenditure and expenditure per ADA amoun LEAs failing prior year MOE calculation (From Section IV) 	The state of the s	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	87,985,593.89	7,764.39
B. Required effort (Line A.2 times 90%)	79,187,034.50	6,987.95
C. Current year expenditures (Line I.E and Line II.B)	106,200,432.08	9,222.33
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. either column in Line A.2 or Line C equals zero, the MOE calculation incomplete.)	If	Met
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

San Mateo-Foster City Elementary San Mateo County

July 1 Budget 2014-15 Estimated Actuals No Child Left Behind Maintenance of Effort Expenditures

41 69039 0000000 Form NCMOE

ECTION IV - Detail of Adjustments to Base Expenditure Description of Adjustments	Total Expenditures	Expenditures Per ADA
	,	
3.2.		
	-	
otal adjustments to base expenditures	0.00	0.0

Description	Direct Costs Transfers in 5750	Interfund Transfers Out 5750	Indirect Costs Transfers in 7350	- Interfund Transfers Out 7350	Interfund Transfers in 8900-8928	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9810
OI GENERAL FUND	0,00	(16,500,00)	0.00	(127,689.00)				
Expenditure Detail Other Sources/Uses Detail	0,00	(10,000,00)	0.00	(127,000.00)	200,000.00	823,822.00	0.00	0.0
Fund Reconcillation 9 CHARTER SCHOOLS SPECIAL REVENUE FUND			1			T T	0,00	0.0
Expenditure Detail	0.00	0,00	0.00	0.00	0,00	0.00		
Other Sources/Uses Detail Fund Reconciliation							0.00	0,0
M SPECIAL EDUCATION PASS-THROUGH FUND Expenditure Detail				ENGINE PH				
Other Sources/Uses Detail					MISSESSIE MARKET	300000		
Fund Reconciliation					Ī	- 1		
Expenditure Detail	0.00	0,00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0.00	0,00	0.00	0.0
2 CHILD DEVELOPMENT FUND	0.00	0.00	0.00	0.00		1		
Expenditure Detell Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation						1	0.00	0.0
3. CAFETERIA SPECIAL REVENUE FUND Exponditure Detail	18,500.00	0.00	127,689,00	0.00		1		
Other Sources/Lines Detnil					0.00	0.00	0.00	0.0
Fund Reconciliation 4 DEFERRED MAINTENANCE FUND				新国际国际				
Expanditure Detail Other Sources/Uses Detail	0.00	0.00			738,131.00	0.00		
Fund Reconciliation			1735 UH 510 AT				0.00	0.1
5 PUPIL TRANSPORTATION EQUIPMENT FUND Expenditure Detail	0.00	0,00				- 1		
Other Sources/Uses Detail	(US numove lin) (a)	EDITOR SER	(-0.00	0.00	0.00	0.0
Fund Reconciliation Property Reserve Fund For Other THAN CAPITAL OUTLAY						1	8,00	
Expenditure Dotali	S SERVICE STATE							
Other Sources/Uses Detail Fund Reconciliation				25000000	85,691,00	0,00	0.00	0.0
8: BCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail Other Sources/Uses Detail	0,00	.0,00		THE RESIDENCE OF THE PARTY OF T	0,00	0.00		
Fund Reconciliation		1		i i		-	0.00	0.
FOUNDATION SPECIAL REVENUE FUND Expenditure Detail	0,00	0,00	0.00	0.00	AND DATE LA			
Other Sources/Uses Datail			TOTAL COLUMN	70 2 TO 100	SELECT FOR BUT W	0,00	0.00	0.
Fund Reconciliation SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS.							0.00	
Expenditure Detail				E DIE E	0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation				O MENTER STATE	0.00	0.00	0.00	0.1
1 BUILDING FUND		10/200	ministration of		1	1		
Expenditure Detail Other Sources/Uses Detail	0.00	0.00		STATE OF THE STATE	0.00	0,00		
Fund Reconditation			12000	N. S. C. S. C. S. C.			0.00	0,
5 CAPITAL FACILITIES FUND Expenditure Detail	0.00	-0,00			1	92000		
Other Sources/Uses Detail					0.00	0.00	0.00	0.
Fund Reconciliation STATE SCHOOL BUILDING LEASEPURCHASE FUND		1	非常能源				0,00	1,615
Expenditure Detail	-0.00	0,00			0,00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0,00	0.00	0,00	0,
5 COUNTY SCHOOL FACILITIES FUND				32 mm	4			
Expenditure Detail Other Bourcas/Uses Detail	0.00	0.00			0.00	0,00		
Fund Reconciliation			KING TO WAR	Per l'agricia			0.00	0.
SAPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS Expenditure Detail	0.00	0.00		5 42024				
Other Sources/Uses Date#					0.00	0.00	0.00	0,
Fund Reconciliation GAP PROJ FUND FOR BLENDED COMPONENT UNITS		1	30 50 50 50 50			t		
Expenditure Detail	0,00	0,00		4 3 4 5	0.00	0.00		
Other Sources/Uses Datail Fund Reconciliation					0.00	0.00	0.00	0.
1 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation				CONTRACTOR V			0,00	0,
2 DEST SYC FUND FOR BLENDED COMPONENT UNITS Expenditure Detail				10 B W 2 B			1	
Other Sources/Uses Detail		# 2 Ex 12 H			0.00	0.00	0.00	0.
Fund Reconciliation TAX OVERRIDE FUND						1		
Expenditure Detail		The state of the s			0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0.00	2.00	0.00	0
DEBT SERVICE FUND								
Expenditure Detail Other Sources/Uses Detail			W. SIE SEE CAR		0.00	0.00		
Fund Reconciliation		1					0,00	0
7 FOUNDATION PERMANENT FUND Expanditure Detail	0,00	0,00	0,00	0.00		1		
Other Sources/Uses Detail				1	ALE AL STORES	0,00	0,00	0.
Fund Reconciliation 1 CAFETERIA ENTERPRISE FUND		1	1			ľ		
Expenditure Detail	0.00	0,00	0.00	0,00	0,00	0,00		
Other Sources/Uses Detail Fund Reconciliation					7137	12030	0.00	0

Description	Direct Costs - Transfers in 5750	Interfund Transfera Out 5780	Indirect Cost Transfers in 7350	s - Interfund Transfers Out 7350	Interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
32 CHARTER SCHOOLS ENTERPRISE FUND Expenditure Detail Other Sources/Uses Detail	0.00	0,00	0.00	0.00	0.00	0.00		
Fund Reconciliation 5 OTHER ENTERPRISE FUND Expanditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	200,000.00	0.00	0.00
Fund Reconciliation WAREHOUSE REVOLVING FUND Expenditure Detail	0.00	0.00					0.00	0.00
Olher Sources/Uses Detail Frund Reconcilisation 17 SELF-INSURANCE FUND Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail Fund Reconciliation 11 RETIREE BENEFIT FUND				were provident	0.00	0.00	0.00	0.00
Expenditure Detail Other Sources/Uses Detail Fund Reconciliation FOUNDATION PRIVATE-PURPOSE TRUST FUND					0.00		0,00	0.00
Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00			0.00		0.00	0.00
WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Usea Detail Fund Reconciliation							0.00	0.00
5 STUDENT BODY FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation					1,023,822.00	1,023,822,00	0.00	0.00

Description	Direct Costs Transfers in 5750	- Interfund Transfers Out 5750	Indirect Costs Transfers in 7350	- Interfund Transfers Out 7350	Interfund Transfers In 8800-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Fund 9610
escription I GENERAL FUND								
Expenditure Detail	0.00	(16,500,00)	0.00	(127,689.00)	200,000.00	826,636,00		
Other Spurces/Uses Detail Fund Reconciliation					250,000,00			100
CHARTER SCHOOLS SPECIAL REVENUE FUND		1			1	1		
Expenditure Detail	0,00	0.00	0.00	0,00	0.00	0.00		Serve store
Other Sources/Uses Detail Fund Reconciliation				1		1899		
SPECIAL EDUCATION PASS-THROUGH FUND	TREATMENT OF THE PARTY OF THE P	VALUE OF VISION						
Expenditure Detail		STATE OF THE PARTY						
Other Sources/Uses Detail Fund Reconciliation								
ADULT EDUCATION FUND								100
Expenditure Defail	0.00	0.00	0,00	0.00	0,00	0.00		EE 27/2
Other Sources/Uses Detail				- 1	0,00	0.00		
Fund Reconciliation CHILD DEVELOPMENT FUND						- 1		
Expenditure Detail	0.00	0.00	0,00	0.00	2.00	0.00		
Other Sources/Uses Detail				1	0.00	0.00		
Fund Reconciliation CAFETERIA SPECIAL REVENUE FUND		1				1		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Expenditure Detail	16,500,00	0.00	127,689.00	0,00				Par Anni
Other Sources/Uses Detail	S.	1			0.00	0.00		4
Fund Reconciliation DEFERRED MAINTENANCE FUND		1		ASSESSED IN		1		
Expenditure Detail	0.00	0.00	RICHARD	AND DESCRIPTION	ASWAMMEN D	1		
Other Sources/Uses Detail		-		774 95	741,145.00	0,00	Nach tell par	
Fund Reconciliation			CAN TOWN STORY	NO THE REAL PROPERTY.		1		
PUPIL TRANSPORTATION EQUIPMENT FUND	0,00	0.00				1		TO THE STATE OF
Other Sources/Uses Detail		CONTRACTOR OF THE PARTY OF THE	THE PARTY OF THE P	BODY NAMED	0.00	0,00		
Fund Reconciliation		PARTY OF THE PARTY		A SHAPE SHE				
SPECIAL RESERVE FUND FOR DIVER THAN CAPITAL CUTLAY Expenditure Detail	THE PARTY OF	MANY STORY						
Other Sources/Uses Detail			THE RESERVE	ALL AND STREET	85,691.00	0.00	1538 700	
Fund Reconciliation		- 1						
SCHOOL BUS EMISSIONS REDUCTION FUND	0.00	0.00						
Expenditure Detail Other Sources/Uses Detail	0.00	0,00			0,00	0.00		
Fund Reconciliation		1						NOT THE OWN
FOUNDATION SPECIAL REVENUE FUND		0.00	0.00	0.00		1		
Expenditure Detail Other Sources/Uses Detail	0.00	0,00	2,00	CONTRACTOR NO.		0,00		
Fund Reconciliation	W- 188 E/14/		Man Parker					
SPECIAL RESERVE FLAND FOR POSTEMPLOYMENT BENEFITS						- 1		
Expenditure Detail		OF STREET, STR	SOURCE SOUR	TO SOUTH ASIDE	0.00	0.00		100000000000000000000000000000000000000
Other Sources/Uses Detail Fund Reconciliation			333872	March Street				
BUILDING FUND		1		A SEVEN				- V 533
Expenditure Detail	0.00	0,00	TUESTING ISS	12 - 12 - 12 - 12 - 12 - 12 - 12 - 12 -	0.00	0.00		1000
Other Sources/Uses Datali					0.00	0.00		
Fund Reconciliation CAPITAL FACILITIES FUND	1		THE RESERVE			1		Store missing
Expenditure Detail	0.00	0.00	1000		0.00	0.00		AUG TON
Other Sources/Uses Detail				SCHOOL ST.	0.00	0.00		1 1 2 2 2
Fund Reconciliation STATE SCHOOL BUILDING LEASE/PURCHASE FUND		1					S CONTRACTOR	
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail			建到 [] [] []	100 150 2 3 1	00.00	0.00		DEPOSITS DES
Fund Reconciliation COUNTY SCHOOL FACILITIES FUND		1	1	DATE OF THE PARTY				\$4.00 (THE)
Expenditure Detail	0,00	0.00	CHEST THE STATE OF					
Other Sources/Uses Detail				237	0.00	00,0		W. 102
Fund Reconciliation		1	1000	PANTAL DES		1	CONTRACTOR OF	100 PM
EPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS Expenditure Detail	0.00	0,00	SWELL DESCRIPTION					William VIII
Other Bources/Uses Detail					D,00	0.00		
Fund Reconciliation	I .							DANSE S
CAP PROJ FUND FOR BLENDED COMPONENT UNITS	0,00	0.00	10 50 12 15 15		1			1984
Expenditure Detail Other Sources/Uses Detail		Total Control of the	MAN THE STATE OF T		0.00	0.00		TAY TO MAKE
Fund Reconciliation	CONTRACTOR OF	E CONTRACTOR OF THE PARTY OF TH		CSIST Sellates			STATE OF STATE	Mile i Strice
BOND INTEREST AND REDEMPTION FUND	CONTRACTOR OF THE PARTY OF THE	TO THE STATE OF TH	The state of the s			1		THE PROPERTY OF
Expenditure Detail Other Sources/Uses Detail		THE PROPERTY OF THE PERSON NAMED IN	THAT WELL	WALLE THE STATE OF	0,00	0.00	CULT OF STREET	1000
Fund Reconciliation			13 14 AU 52					7
DEBT SVC FUND FOR BLENDED COMPONENT UNITS			TO VEETO	A THE REAL PROPERTY.				A STATE OF THE PARTY OF THE PAR
Expenditure Detail Other Sources/Uses Detail		经验证 (1) (1) (1)	CONTRACTOR OF THE	PAGE STORY	0.00	0.00		100 million
Fund Reconciliation		E WAS STANDED	8 43 07 4503					
TAX OVERRIDE FUND								1 28 CC
Expenditure Detail		OF STREET	AND THE WAR		0.00	0.00	Mary Mary	LES BA
Other Sources/Uses Detail Fund Reconciliation	TO THE STATE OF		· · · · · · · · · · · · · · · · · · ·	NO. S. DELLES	1,00			
DEBT SERVICE FUND	(S. 1974) (P. 1974) 1974	STATE OF THE PARTY					SOF LEGALS &	10 / A 10 P
Expenditure Detail	SIL DIES LES POR	CONTRACTOR OF THE PARTY OF THE	CONTRACTOR OF THE PARTY OF THE	GREET STORY	0.00	0.00		100-000-000
Other Sources(Uses Detail					0.00	0.00		F 10
Fund Reconciliation FOUNDATION PERMANENT FUND				0.00	HE ZO CONTE			
Expenditure Detail	0.00	0.00	0,00	0.00	S SOLUTION	0.00	欧斯尼亚 斯曼	
Other Sources/Uses Detail						0.00		25- WILM
Fund Reconciliation	1	1	() (1		
CAFETERIA ENTERPRISE FUND Expenditure Detail	0.00	0,00	0.00	0,00				
Other Sources/Uses Detail	5,50				0.00	0.00		785 -9
Fund Reconciliation								

Description	Direct Costs Transfers in 5760	- Interfund Transfers Out 5750	Indirect Cost Transfers in 7350	Transfere Out 7350	Interfund Transfere in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
32 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0,00	0:00	0.00		
Other Sources/Uses Detail Fund Reconciliation			T THE STATE		0.05	0.00		
OTHER ENTERPRISE FUND				EXE DESCRIPTION		l l		VI UNE
Expenditure Detail	0.00	0.00	ASSESSED FOR THE PARTY OF THE P					
Other Sources/Uses Detail				STATE OF THE PARTY	0.00	200,000,00		
Fund Reconciliation				S 4// S - 1				MEN AND THE
MAREHOUSE REVOLVING FUND		2.00	A Cust Wat	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		- 1		u local de la
Expenditure Detail Other Sources/Uses Detail	0,00	0.00		TO THE REAL PROPERTY.	0.00	0.00		
Fund Reconciliation	- 1			STATE OF STATE	0.00			
7 SELF-INSURANCE FUND				of a billian with				
Expenditure Detail	0.00	0.00	TO BE	EXPERIMENTAL PROPERTY.				
Other Sources/Uses Detail			See a see of		0.00	0.00		
Fund Reconciliation	11/8	n Eres Ivin d	=William 3					
I RETIREE BENEFIT FUND Expenditure Detail		The state of the				Well by the same		
Other Sources/Uses Detail				DELEGISION OF	0.00	A SHEET WAS		
Fund Reconciliation		1		MILY BUILDING		1 200		
FOUNDATION PRIVATE-PURPOSE TRUST FUND	0.000		THE RESERVE	4(15) 885		STEEL STEEL STEEL		
Expenditure Detail	0.00	0.00	Total Asia					ALTERNATION IN
Other Sources/Uses Detail		STONIA STATE		100000000000000000000000000000000000000	0,00	SECTION AND ADDRESS.		ALL DESCRIPTION
Fund Reconciliation WARRANT/PASS-THROUGH FUND	KO SA PERSON	N/S N N N	17/1-3/1-3/1		A THE PARTY			Section Section
Expenditure Detail		THE RESIDENCE OF THE PARTY OF T						
Other Sources/Uses Detail	7 (20)	Branch Str	EVIEW STORY	E ENCHUNE	DESTRUMENT HOUSE			
Fund Reconciliation		STATE OF THE	BEST STATE OF		THE PROPERTY OF			
5 STUDENT BODY FUND	THE PART OF THE PA	TO STATE OF THE ST	Sastelli W. St.		No. of the second			
Expenditure Detail	TO HE REEL	STATE OF STREET	TO THE PERSON		TOTAL CALLED	Total verify		
Other Sources/Uses Detail	TOTAL OR ES	W Bulgland	SERVICE STATE	E Market V		3 TO 1 1 1 2 1 1 1		
Fund Reconciliation		100 200 400	107.000.00	(127,689.00)	1,026,636.00	1,026,636.00	(A) (B) (A)	
TOTALS	16,500.00	(18,500.00)	127,659.00	[(127,689,00)]	1,020,030.00	1,020,030,00		

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41-69039-0000000

July 1 Budget 2014-15 Estimated Actuals Technical Review Checks

San Mateo-Foster City Elementary

San Mateo County

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

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

 Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid.

PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.

PASSED

CHECKGOAL - (F) - All GOAL codes must be valid.

PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid.

PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid.

PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.

PASSED

CHK-FUNDERESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.

PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.

PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.

PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.

PASSED

CHK-RESOURCEXOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations

must be valid. PASSED

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

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

PASSED

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

PASSED

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

PASSED

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

PASSED

GENERAL LEDGER CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must not to zero by function.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

SUPPLEMENTAL CHECKS

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

PASSED

DEBT-ACTIVITY - (0) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.

PASSED

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

PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 011) must be opened and saved. PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

Checks Completed.

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41-69039-0000000

July 1 Budget 2015-16 Budget Technical Review Checks

San Mateo-Foster City Elementary

San Mateo County

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

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

 Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid.

PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.

PASSED

CHECKGOAL - (F) - All GOAL codes must be valid.

PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid.

PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid.

PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.

PASSED

CHK-FUNDXRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.

PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.

PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.

PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RESOURCExOBJECTB - (0) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

PASSED

CHK-FUNCTION*OBJECT - (F) - All FUNCTION and OBJECT account code combinations

must be valid.

PASSED

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

PASSED

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

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

PASSED

GENERAL LEDGER CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287,

ACS2015 Financial Reporting Software - 2015.1.0 41-69039-0000000-San Mateo-Foster City Elementary-July 1 Budget 2015-16 Budget 6/10/2015 10:47:14 AM

8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

SUPPLEMENTAL CHECKS

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

PASSED

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

PASSED

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

PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 011) must be opened and saved. PASSED

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

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

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

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

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

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

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

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

Checks Completed.

41 69039 0000000 Form 01CS

	ents).	t, revenues, expenditures, reso	rves and fund balance, a	ind multi	year	
eviations from the standards must be explain	ned and may affect the app	roval of the budget.				
RITERIA AND STANDARDS			150			
1. CRITERION: Average Dally Attendan						
STANDARD: Funded average daily at previous three fiscal years by more that	tendance (ADA) has not be in the following percentage	een overestimated in 1) the first levels:	prior fiscal year OR in 2)	two or r	more of the	
		Percentage Level	Dist	rict ADA		
	9-	3.0%	0	to	300	
		2.0%	301	to	1,000	
		1.0%	1,001	and	over	
District ADA (Form A, Estimated P-2 A	DA column, lines A6 and C9):	11,709				
	Standard Percentage Level:	1.0%				
ATA ENTRY: For the Second and Third Prior Years, DA, Original Budget column. All other data are extrac	iled.		1, 1 01 (10) 110() 1101 1011 1111			
econd Prior Year (2013-14) rst Prior Year (2014-15)	Revenue Limit (Funded) AD Original Budget (Form RL, Line 5c) (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9) 11,055.00 11,313.00 11,709.30	A/Estimated Funded ADA Estimated/Unaudited Actuals (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9) 11,071.08 11,325.91 11,515.57	ADA Variance Level (If Budget is greater than Actuals, else N/A) N/A N/A N/A		Status Met Met Met	
hird Prior Year (2012-13) econd Prior Year (2013-14) rst Prior Year (2014-15) udget Year (2015-16)	Original Budget (Form RL, Line 5c) (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9) 11,055.00 11,313.00 11,709.30	Estimated/Unaudited Actuals (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9) 11,071.08 11,325.91	(If Budget is greater than Actuals, else N/A) N/A N/A		Met Met	
aird Prior Year (2012-13) acond Prior Year (2013-14) rst Prior Year (2014-15) adget Year (2015-16) 3. Comparison of District ADA to the Standa ATA ENTRY: Enter an explanation if the standard is	Original Budget (Form RL, Line 5c) (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9) 11,055.00 11,313.00 11,502.00 11,709.30 rd	Estimated/Unaudited Actuals (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9) 11,071.08 11,325.91 11,515.57	(If Budget is greater than Actuals, else N/A) N/A N/A N/A		Met Met	
hird Prior Year (2012-13) second Prior Year (2013-14) rst Prior Year (2014-15) udget Year (2015-16) B. Comparison of District ADA to the Standa ATA ENTRY: Enter an explanation if the standard is	Original Budget (Form RL, Line 5c) (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9) 11,055.00 11,313.00 11,502.00 11,709.30 rd	Estimated/Unaudited Actuals (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9) 11,071.08 11,325.91 11,515.57	(If Budget is greater than Actuals, else N/A) N/A N/A N/A		Met Met	
nird Prior Year (2012-13) econd Prior Year (2013-14) rst Prior Year (2014-15) udget Year (2015-16) B. Comparison of District ADA to the Standa ATA ENTRY: Enter an explanation if the standard is 1a. STANDARD MET - Funded ADA has not bee Explanation:	Original Budget (Form RL, Line 5c) (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9) 11,055.00 11,313.00 11,502.00 11,709.30 rd	Estimated/Unaudited Actuals (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9) 11,071.08 11,325.91 11,515.57	(If Budget is greater than Actuals, else N/A) N/A N/A N/A N/A	years.	Met Met	

41 69039 0000000 Form 01CS

2	CRITERION:	Envallmant

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

	Percentage Level	D	strict AD	Α
	3.0%	0	to	300
	2.0%	301	to	1,000
	1.0%	1,001	and	over
District ADA (Form A, Estimated P-2 ADA column, lines A6 and C9):	11,709			
District's Enrollment Standard Percentage Level:	1.0%			

2A. Calculating the District's Enrollment Variances

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

	Enrollment		Enrollment Variance Level (If Budget is greater	
Fiscal Year	Budget	CBEOS Actual	than Actual, cise N/A)	Status
Third Prior Year (2012-13)	11,380	11,458	N/A	Met
Second Prior Year (2013-14)	11,736	11,705	0.3%	Met
First Prior Year (2014-15)	11,438	11,871	N/A	Met
Budget Year (2015-16)	12.125			

2B. Comparison of District Enrollment to the Standard

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

4	CTANDADD MET	 Enrollment has not be 	an accessorated the	was as the as the atmed-	erd anguantage Inval fo	ne the first salar years

verestimated by more than the standard percentage level for two or more of	the previous three years.
-	verestimated by more than the standard percentage level for two or more of

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year
Third Prior Year (2012-13)
Second Prior Year (2013-14)
First Prior Year (2014-15)

P-2 ADA

Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 26) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
11,055	11,456	96.5%
11,326	11,705	96.8%
11,516	11,871	97.0%
13,930-1	Historical Average Ratio:	96.8%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 97.3%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A6 and C9)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
	11,709	12,125	96.6%	Met
Budget Year (2015-16)	11,859	12,281	96.6%	Met
1st Subsequent Year (2016-17)	11,927	12,352	96,6%	Met
2nd Subsequent Year (2017-18)	1.12.53.1.1			

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

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

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

Explanation:	1
(required if NOT met)	

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment, plus or minus one percent.

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard				
Indicate which standard applies:				
LCFF Revenue		AF.		
Basic Aid				
Dasic Aid				
Necessary Small School				
The District must select which LCFF revenue stand LCFF Revenue Standard selected: LCFF Reve				
4A1. Calculating the District's LCFF Reven	ue Standard			
DATA ENTRY: Enter LCFF Target amounts for the Enter data in Step 1a for the two subsequent fiscal Enter data for Steps 2a through 2d, All other data I	years. All other data is extracted or	ears. calculated.		
Projected LCFF Revenue				
Has the District reached its LCFF target funding level?	No I	f Yes, then COLA emount in Line 2b2 f No, then Gap Funding in Line 2c is	lis used in Line 2e Total calculation, used in Line 2e Total calculation.	
		Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
LCFF Target (Reference Only)	[95,634,149.00	98,241,042.00	101,175,921.00
Step 1 - Change in Population	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
a. ADA (Funded)	11,516,67	11,709.30	11,858.51	11,927.00
(Form A, lines A6 and C4) b, Prior Year ADA (Funded)	13,518,67	11,515.57	11,709.30	11,858,51
c. Difference (Step 1a minus Step 1b)		193.73	149,21	68.49
d. Percent Change Due to Population (Step 1c divided by Step 1b)		1.68%	1,27%	0.58%
(clop to divided by clop 15)	A-	***************************************		
Step 2 - Change in Funding Level	ar and a second			00.554.040.00
a. Prior Year LCFF Funding		77,991,385.00 1.20%	88,378,833.00	92,554,018.00 2,48%
 b1. COLA percentage (if district is at target) b2. COLA amount (proxy for purposes of this 	Not Applicable	1,2076	110070	
criterion)	No(Applicable	0.00	0,00	0.00
c. Gap Funding (if district is not at target)		8,277,985.00	6,173,743.00	5,454,216.00
d. Economic Recovery Target Funding (current year increment)		0.264.770.00	3,688,466.00	3,167,687,00
	Line 2d)	9,364,779.00 17,642,764,00	9,862,209,00	8,621,903.00
e. Total (Lines 2b2 or 2c, as applicable, plus f. Percent Change Due to Funding Level (Step 2e divided by Step 2e)	Cilio 2d)	22.82%	11.16%	9,32%
Step 3 - Total Change in Population and Funding I (Step 1d plus Step 2f)	Level	24.30%	12.43%	9.90%
I CEE Poyonue S	tandard (Step 3, plus/minus 1%):	23.30% to 25.30%	11.43% to 13.43%	8.90% to 10.90%

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4A2. Alternate LCFF Revenue Standard - Basic Aid	

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

Basic Ald District Projected LCFF Revenue

	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	(2017-18)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	31,624,298.00	32,256,784.00	32,901,920.00	33,559,958.00
Percent Change from Previous Year		N/A	N/A	N/A
Total Ordings Holl Floridae Feder	Basic Aid Standard (percent change from previous year, plus/minus 1%):	N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
LCFF Revenue	76,651,521.00 Projected Change in LCFF Revenue:	87,356,164.00	92,067,299.00	95,721,705.00
Fund 01, Objects 8011, 8012, 8020-8089)		13.97%	5,39%	3.97%
District's Pr	LCFF Revenue Standard:	23.30% to 25.30%	11.43% to 13.43%	8.90% to 10.90%
	Status:	Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Expla	n	atlo	n:
required i	if	NOT	met

LCFF Calculator v16.1e released May 15, 2015

CRITERION: Salaries and Benefits

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

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

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

DATA ENTRY: All data are extracted or calculated.

	(Resources 0000-1999)		
Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
55,390,408.83	81,157,657.61	90.6%	
58,816,893.96	67,445,093.31	87.2%	
68:820.936.67	81,205,135.67	84.7%	
	Historical Average Ratio:	87.5%	
	(Resources Salaries and Benefits (Form 01, Objects 1000-3999) 55,390,408.83 58,816,893.96	Saleries and Benefits Total Expenditures	

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3,0%	3,0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.5% to 90.5%	84.5% to 90.5%	84.5% to 90.5%

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

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

> Budget - Unrestricted (Resources 0000-1999)

	Salaries and Benefits	Total Expenditures	Ratio	
Fiscal Year	(Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2015-16)	71,118,871,76	81,971,013.76	86.8%	Met
1st Subsequent Year (2016-17)	74,421,338.76	85,940,285.76	86.6%	Met
2nd Subsequent Year (2017-18)	77,353,645,76		86.4%	Met

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

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

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

Explanation:	
(required if NOT met)	
(roquired in 110 / 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 budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

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

Calculating the District's Other Revenues and Expenditures Standard P			
ATA ENTRY: All data are extracted or calculated.	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Change In Population and Funding Level (Criterion 4A1, Step 3):	24,30%	12.43%	9.90%
District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	14.30% to 34.30%	2.43% to 22.43%	10% to 19.90%
3, District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	19.30% to 29.30%	7,43% to 17.43%	4.90% to 14.90%
B. Calculating the District's Change by Major Object Category and Compa	rison to the Explanation Perce	entage Range (Section 6A, Lin	ne 3)
ATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each reve ears. All other data are extracted or calculated. xplanations must be entered for each category if the percent change for any year exce	enue and expenditure section will be	extracted; if not, enter data for the	
	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
bject Range / Fiscal Year Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)	, and the second		
The state of the s	3,748,890.12	The storm	T Von
Irst Prior Year (2014-15)	3,734,063.00	-0.40%	Yes
udget Year (2015-16) st Subsequent Year (2016-17)	3,734,063.00	0.00%	Yes
nd Subsequent Year (2017-18)	3,734,063.00	0.00%	168
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) irst Prior Year (2014-15) udget Year (2015-16) st Subsequent Year (2016-17)	4,753,869.00 4,955,254.00 4,884,975.00 5,031,780.00	4.24% 0.60% 0.94%	Yes Yes
			Yes
Explanation: (required if Yes) Project State Revenue the same as budget year	1		Yes
Explanation: Project State Revenue the same as budget year	, except slight GOLA adjustment		Yes
Explanation: (required if Yes) Project State Revenue the same as budget year Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)	, except slight GOLA adjustment	-32.14%	Yes
Explanation: (required if Yes) Project State Revenue the same as budget year Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) irst Prior Year (2014-15)	14,765,848.77	-32.14% 0.00%	
Explanation: (required if Yes) Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) rst Prior Year (2014-15) udget Year (2015-16) at Subsequent Year (2016-17)	14,765,848.77 10,020,000.00 10,020,000.00	-32.14% 0,00% -64.87%	Yes
Explanation: (required if Yes) Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) rest Prior Year (2014-15) udget Year (2015-16) at Subsequent Year (2016-17)	14,765,848.77	0,00%	Yes Yes
Explanation: (required if Yes) Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) First Prior Year (2014-15) Budgel Year (2015-16) Let Subsequent Year (2016-17)	14,765,848.77 10,020,000.00 10,020,000.00 3,520,000.00	0,00%	Yes Yes
Explanation: (required if Yes) Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) First Prior Year (2014-15) Budget Year (2015-16) Let Subsequent Year (2016-17) End Subsequent Year (2017-18) Explanation: (required if Yes) Does not project local grants/donation in 2015-1	14,765,848.77 10,020,000,00 10,020,000.00 3,520,000.00	0,00%	Yes Yes
Explanation: (required if Yes) Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) First Prior Year (2014-15) Sudget Year (2015-16) st Subsequent Year (2016-17) and Subsequent Year (2017-18) Explanation: (required if Yes) Does not project local grants/donation in 2015-1 Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)	14,765,848.77 10,020,000,00 10,020,000,00 3,520,000,00 6 and 2016-17.	0,00% -64.87%	Yes Yes Yes
Explanation: (required if Yes) Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) First Prior Year (2014-15) Budget Year (2015-16) Explanation: (required if Yes) Does not project local grants/donation in 2015-1 Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4) First Prior Year (2014-15)	14,765,848.77 10,020,000,00 10,020,000.00 3,520,000.00 6 and 2016-17.	0,00% -64.87% -40,40%	Yes Yes Yes
Explanation: (required if Yes) Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) First Prior Year (2014-15) Sudget Year (2015-16) st Subsequent Year (2016-17) and Subsequent Year (2017-18) Explanation: (required if Yes) Does not project local grants/donation in 2015-1 Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)	14,765,848.77 10,020,000,00 10,020,000,00 3,520,000,00 6 and 2016-17.	0,00% -64.87%	Yes Yes Yes

Explanation: (required if Yes)

Does not project local grants/donation in 2015-16 and 2016-17, income and expenses.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5) First Prior Year (2014-15) 18,746,817.52 Budget Year (2015-16) -8.94% 17,071,678.24 Yes 1st Subsequent Year (2016-17) 2.59% Yes 17,513,192.00 2nd Subsequent Year (2017-18) 2.65% Yes 17,976,782.00 Does not project local grants/donation in 2015-16 and 2016-17, income and expenses. Explanation: (required if Yes) 6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2) DATA ENTRY: All data are extracted or calculated. Percent Change Object Range / Fiscal Year Over Previous Yea Status Amount Total Federal, Other State, and Other Local Revenue (Criterion 6B) First Prior Year (2014-15) 23,268,607,89 -19.59% Not Met Budget Year (2015-16) 18,709,317.00 1st Subsequent Year (2016-17) 18,739,038.00 0.16% Not Met 2nd Subsequent Year (2017-18) 12,285,843,00 -34.44% Not Met Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B) First Prior Year (2014-15) 24,893,203.13 -16,70% Not Met 20,735,136.00 Budget Year (2015-18) Not Met 1st Subsequent Year (2016-17) 21,176,650.00 2.13% 2.19% 21,640,240,00 2nd Subsequent Year (2017-18) 6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below. Project zero COLA/Growth for Fed. Revenue Explanation: Federal Revenue (linked from 6B if NOT met) Project State Revenue the same as budget year, except slight COLA adjustment Explanation: Other State Revenue (linked from 6B if NOT met) Does not project local grants/donation in 2015-16 and 2016-17. Explanation: Other Local Revenue (linked from 6B If NOT met) STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below. Does not project local grants/donation in 2015-16 and 2016-17, income and expenses. Explanation: Books and Supplies (linked from 6B if NOT met) Does not project local grants/donation in 2015-16 and 2016-17, income and expenses. Explanation: Services and Other Exps (linked from 6B if NOT met)

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7. CRITERION: Facilities Maintenance

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

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

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

- a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
 - b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

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

118,819,004.76	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
115.819.004.76	3,504,570.14	3,494,505.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

	Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)
	Exempt (due to district's small size [EC Section 17070,75 (b)(2)(D)])
7	Other (explanation must be provided)

Explanation: (required if NOT met and Other is marked) Prior year carryover will be add on 2015-16 budget (\$600,000) after books closed.

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 reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

- District's Available Reserve Amounts (resources 0000-1999)
 - a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)
 - b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)
 - Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)
 - d. Available Reserves (Lines 1a through 1c)
- 2. Expenditures and Other Financing Uses
 - District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)
 - Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)
 - c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)
- District's Available Reserve Percentage
 (Line 1d divided by Line 2c)

District's Deficit Spending Standard Percentage Levels	
(Line 3 times 1/3):	

First Prior Year (2014-15)	Second Prior Year (2013-14)	Third Prior Year (2012-13)	
12,208,662.00	10,186, 875.00	9,316,072.00	
22,551,757,74	35,589,265.27	32,960,179.96	
0,00 34,760,419.74	0.00 45,776,140.27	0.00 42,276,251,98	
123,610,748.48	95,017,672.77	90,281,024,53	
0.00			
123,610,748,48	95,017,672,77	90,281,024.53	
28.1%	48.2%	46.8%	

¹Available 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 Outley Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change In Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2012-13)	4,525,343,43	62,810,587.46	N/A	Met
Second Prior Year (2013-14)	5,965,248,27		N/A	Met
First Prior Year (2014-15)	(15,651,816.87)		19:1%	Not Met
Budget Year (2015-16) (Information only)	(4,585,952.76)	82,797,849.76		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation: (required if NOT met)

one time expenditure for upgrade classroom technology and infrastructure, one time expenses for replacement of all classroom furnitures, district van and school buses in 2015-16.

CRITERION: Fund Balance

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

Percentage Level 1		District ADA	
1.7%	0	to	300
1.3%	301	to	1,000
1.0%	1.001	to	30,000
0.7%	30,001	to	400,000
0.7%	400,001	and	over

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

Beginning Fund Balance

District Estimated P-2 ADA (Form A, Lines A6 and C4): 11,709 1.0% District's Fund Balance Standard Percentage Level:

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

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

(Form 01, Line F1e, U	nrestricted Column)	Beginning Fund Balance Variance Level (if overestimated, else N/A)	Status
	42,707,198,91	N/A	Met
		0.4%	Met
	A CAMPAGE AND A	N/A	Met
47,468,082.00	53,197,790,61	14/13	
37.545.973.74			
	(Form 01, Line F1e, U Original Budget 36,274,362.00 47,434,982.00 47,468,082.00	36,274,362.00 42,707,198.91 47,434,982.00 47,232,542.34 47,488,082.00 53,197,790.61	Variance Level

³ Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

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

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

STANDARD MET - Unrestricted general fund beginning fund belance has not been overestlmated by more than the standard percentage level for two or more of the previous three years.

Explanation:	
(required if NOT met)	

10. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, Lines A6 and C4):	11,709	11,859	11,927
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

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

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

No	

If you are the SELPA AU and are excluding special education pass-through funds:

a, Enter the name(s) of the SELPA(s):

 Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540.

dget Year	1st Subsequent Year	2nd Subsequent Year
2015-16)	(2016-17)	(2017-18)
0.00	00,0	

objects 7211-7213 and 7221-7223) 10B. Calculating the District's Reserve Standard

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

- Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)
- Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses (Line B1 plus Line B2)
- 4. Reserve Standard Percentage Level
- Reserve Standard by Percent (Line B3 times Line B4)
- Reserve Standard by Amount (\$65,000 for districts with 0 to 1,000 ADA, else 0)
- District's Reserve Standard (Greater of Line B5 or Line B6)

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
116,819,004,76	114,973,119.76	119,302,861.76
0.00	0,00	0.00
116,819,004.76	114,973,119.76	119,302,861.76
3%	3%	3%
3,504,570,14	3,449,193.59	3,579,085.85
0.00	0.00	0.00
3,504,670.14	3,449,193.59	3,579,085.85

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

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10C. Calculating the District's E	Budgeted Reserve	Amount
-----------------------------------	------------------	--------

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

Reserve Amounts (Unrestricted resources 0000-1989 except Line 4):	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Unrestricted resources 0000 1989 except Line 47.			0.00
General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0,00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	11,681,901.00	11,497,312.00	11,930,286.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c) ———————————————————————————————————	4,850,873.98	24,113,340.22	19,934,221.46
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0,00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0,00		
District's Budgeted Reserve Amount (Lines C1 thru C7)	16,532,774.98	35,810,652.22	31,864,507.46
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.15%	30,97%	26.71%
District's Reserve Standard (Section 10B, Line 7):	3,504,570.14	3,449,193,59	3,679,086.86
Status:	Met	Met	Met

OD Comparison of District	Reserve A	Amount t	o the	Standard

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

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

Explanation:	
(required If NOT met)	

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SUP	PLEMENTAL INFORMATION	
DATA	ENTRY: Click the appropriate Yes or No button for Items S1 through S4, Enter an explanation for each Yes ansi	wer.
S1.	Contingent Liabilities	
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	No
1b.	If Yes, Identify the liabilities and how they may impact the budget:	
S2.	Use of One-time Revenues for Ongoing Expenditures	
1a.	Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?	No
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the	ne ongoing expenditures in the following fiscal years:
S3.	Use of Ongoing Revenues for One-time Expenditures	
18.	Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	No
1b.	If Yes, identify the expenditures:	
S4.	Contingent Revenues	
1a.	Does your district have projected revenues for the budget year or either of the two subsequent fiscal years	
	contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	No
1b,	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues	will be replaced or expenditures reduced;

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S5. Contributions

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

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years.

Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

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

District	's Contributions and Transf		0.0% to +10.0% 20,000 to +\$20,000	
	and Canital Proje	ects that may Impact the	General Fund	
SSA. Identification of the District's Projected Contributions, Tra	insters, and Capital Froje	ots that may impact in		
DATA ENTRY: For Contributions, enter data in the Projection column for the Transfers In and Transfers Out, enter data in the First Prior Year. If Form Nexist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click	ne 1st and 2nd Subsequent You MYP exists, the data will be ex the appropriate button for item	ears. Contributions for the Fi tracted for the Budget Year, n 1d; all other data will be cal	culated.	
Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resourc	os 0000-1999, Object 8980)			
1a. Contributions, Unrestricted General Fund (Fund VI, Resource	(23,024,153.20)			7
First Prior Year (2014-15)	(21,221,835,00)	(1,802,318.20)	-7.8%	Met
Budget Year (2015-16)	(14,721,835.00)	(6,500,000.00)	-30,6%	Not Met
1st Subsequent Year (2016-17)	(14,721,835.00)	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	L			
1b. Transfers In, General Fund *				
First Prior Year (2014-15)	200,000.00	0.00	0.0%	Met
Budget Year (2015-16)	200,000.00	0.00	0,0%	Met
1st Subsequent Year (2016-17)	200,000.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	200,000.00	0.001	0.070	
1c. Transfers Out, General Fund *	826,836.00			
First Prior Year (2014-15)	826,836.00	0.00	0.0%	Met
Budget Year (2015-16)	826,836.00	0,00	0.0%	Met
1st Subsequent Year (2016-17)	826,836,00	0,00	0.0%	Met
2nd Subsequent Year (2017-18)	820,000,00	-		-
				T .
 Impact of Capital Projects Do you have any capital projects that may impact the general fur 	nd operational budget?	L	No	1
Do you have any capital projects that may impact the goneral as				
* Include transfers used to cover operating deficits in either the general fu	nd or any other fund.			
. Incinde translets page to cover obergring depend in a mile.				
S5B. Status of the District's Projected Contributions, Transfer	s, and Capital Projects			
558. Status of the District a Frejector sentiment				
DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for	or item 1d.			
			ed by more than the standar	d for one or more of the budget
 NOT MET - The projected contributions from the unrestricted get or subsequent two fiscal years, identify restricted programs and 	neral fund to restricted genera	tund programs have chang	ributions are ongoing or one	time in nature. Explain the
		in program and whether com	in a series of the series of t	
district's plan, with timeframes, for reducing or eliminating the col	htribution.			
Explanation: Technology Refresh Project ender	Lande 40. One time control of	vonnees \$6.5 million in 2015	-16, reduced in 2016-17.	
Explanation: Technology Refresh Project ender	2015-16. One time capital o	Aperioos goto minent in as re		
(required if NOT met)				
the section of the se	-tdord for the budget and	two subsequent fiscal years.		
1b. MET - Projected transfers in have not changed by more than the	standard for the budget and	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
- 1 4				
Explanation:				
(required if NOT met)				

San Mateo-Foster City Elementary San Mateo County

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Explanation:		
(required if NOT met)		
3. There are an exclusive sector	and a third many learning the responsible of a warmiter of by select	
O - There are no capital projec	acts that may impact the general fund operational budget.	
O - There are no capital projec	ects that may impact the general fund operational budget,	
	ects that may impact the general fund operational budget.	
O - There are no capital project Project Information: (required if YES)	ects that may impact the general fund operational budget.	
Project information:	ects that may impact the general fund operational budget.	
Project information:		

S6. Long-term Commitments

		ents' and their annual require			
Explain how any Increase i	in annual payments v	vill be funded. Also explain ho	w any decrease to funding so	urces used to pay long-term commitments w	ill be replaced.
		at agreements, and new progra			
S6A. Identification of the Dist	rict's Long-term C	commitments			
			lam 2 for applicable languiern	n commitments; there are no extractions in th	nis section.
DATA ENTRY: Click the appropriat	e button in Item 1 an	d enter data in all columns of	tern 2 for applicable long tern		
 Does your district have lon (If No, skip item 2 and Sec 	ctions S68 and S6C)		No		
2. If Yes to Item 1, list all new than pensions (OPEB); Of	and existing multiye	ar commitments and required em S7A.	annual debt service amounts	i, Do not include long-term commitments for	postemployment benefits other
	# of Years		SACS Fund and Object Code	s Used For:	Principal Balance as of July 1, 2015
Type of Commitment	Remaining	Funding Sources (Reve	enues)	Debt Service (Expenditures)	as or duly 1, 2010
Capital Leases					
Certificates of Participation					10 10 10 10 10 10 10 10 10 10 10 10 10 1
General Obligation Bonds Supp Early Retirement Program					
State School Building Loans					
Compensated Absences					
•	!=				
Other Long-term Commitments (do	o not include OPEB):				
w					
					0
TOTAL:					
		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year (2017-18)
		(2014-15)	(2015-16)	(2016-17) Annuel Payment	Annual Payment
		Annual Payment	Annual Payment	(P & I)	(P & I)
Type of Commitment (continued	d)(i)	(P & I)	(P&I)	(F & I)	
Capital Leases					
Certificates of Participation					
General Obligation Bonds					
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences	<u>. </u>				
Other Long-term Commitments (c	ontinued):				

0

Total Annual Payments:

Has total annual payment increased over prior year (2014-15)?

No

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56B.	Comparison of the Distri	ict's Annual Payments to Prior	Year Annual Payment
DATA	ENTRY: Enter en explanation	n if Yes.	
1a.	No - Annual payments for	long-term commitments have not in-	creased in one or more of the budget and two subsequent fiscal years.
	/ / / / / / / / / / / / / / / / / / /		
	Explanation: (required if Yes to increase in total annual paymente)	n/a	
S6C.	Identification of Decreas	ses to Funding Sources Used t	to Pay Long-term Commitments
DATA	ENTRY: Click the appropriat	e 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 decr	rease or expire prior to the end of the commitment period, or are they one-lime sources?
	AAN IRLIAM S CARLOAR #	to ball long term semment.	
			n(a
2.			
-	No - Funding sources will r	not decrease or expire prior to the er	and of the commitment period, and one-time funds are not being used for long-term commitment annual payments.
	Explanation: (required if Yes)		

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S7. Unfunded Liabilities

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

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

	Contribution, and findests first the	7077		
-	Identification of the District's Estimated Unfunded Liability for Postemple	wment Benefits Other t	han Pensions (OPEB)	
57A.	Identification of the District's Estimated Offunded Liability for Posteripto	yment concinc	1 the hadron voor	data on line 5h
DATA	A ENTRY: Click the appropriate button in item 1 and enter data in all other applicable ite	ms; there are no extractions	s in this section except the budget year	uata on line ob.
31.	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes		
	The state of the s			
2.	For the district's OPEB: a. Are they lifetime benefits?	Yes		
	b. Do benefits continue past age 85?	Yes		
	 c. Describe any other characteristics of the district's OPEB program including eligibit their own benefits: 	lity criterla and amounts, if a	any, that retirees are required to contrib	ute toward
	Retiree benefits by union group, based on respective	contracts.		
ì	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	: 	Actuarial	
3,			Self-Insurance Fund	Governmental Fund
	 Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund 		CON TIMES CONTROL	0 8,291,799
4.	OPEB Liabilities a. OPEB actuarial accrued liability (AAL) b. OPEB unfunded actuarial accrued liability (UAAL) c. Are AAL and UAAL based on the district's estimate or an actuarial valuation? d. If based on an actuarial valuation, indicate the date of the OPEB valuation			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
5.	OPEB Contributions	(2015-16)	(2016-17)	(2017-18)
0.	a. OPEB annual required contribution (ARC) per		1	

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

 b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
- d. Number of retirees receiving OPEB benefits

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
0,00	0.00	0.00
3,172,925.00	3,172,925.00	3,172,925.00
1,720,000.00	1,720,000.00	1,720,000.00
626	626	626

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78,	Identification of the District's Unfunded Liability for Self-Insurar	nce Programs		
ATA	ENTRY: Click the appropriate button in Item 1 and enter data in all other ap	plicable items; there are no extraction	s in this section.	
1.	Does your district operate any self-insurance programs such as workers' employee health and welfare, or properly and liability? (Do not include Of covered in Section S7A) (if No, skip Items 2-4)			
2,	Describe each self-insurance program operated by the district, including actuarial), and date of the valuation:	detalls for each such as level of risk re	stained, funding approach, basis for valu	ation (district's estimate or
3,	Self-Insurance Liabilitles a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs			
4.	Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs	Budget Year (2015-15)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	b. Amount contributed (funded) for self-insurance programs			<u> </u>

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S8. Status of Labor Agreements

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

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

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

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

	ost Analysis of District's Lab	or Agreements - Cerum	icated (NON-INDITO	gernetty Employees			
TAE	NTRY: Enter all applicable data ite	ems; there are no extraction	ns in this section.				
,,,,	., () , ()	Prior Year (2	2nd Interim)	Budget Year (2015-16)		1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
mba	of certificated (non-management		1-10)	(2010-10)		AA ELEVANDRICA SERVICE CONTRACTOR	
	equivalent (FTE) positions		587,0		594.0	597.0	597,0
tific	ated (Non-management) Salary Are salary and benefit negotiation	and Benefit Negotiations ns settled for the budget yea	ar?		No]	
	if Y has	es, and the corresponding ve been filed with the COE,	public disclosure do complete questions	cuments 2 and 3.			
	If Y ha	es, and the corresponding ve not been filed with the C	public disclosure do OE, complete questi	cuments ons 2-5.			
	11.1	No, Identify the unsettled ne	gotiations including a	any prior year unsettled	negotiations and	then complete questions 6 and	7.
	L						
	tions Settled					-	
	Per Government Code Section 3	5547.5(a), date of public dis-	closure board meetir	ng:		1.	
1.	Per Government Code Section 3 Per Government Code Section 3	3547.5(b), was the agreeme		ng:		J T	
1.	Per Government Code Section 3 Per Government Code Section 3 by the district superintendent and	3547.5(b), was the agreeme	ent certifled]	
otic	Per Government Code Section 3 by the district superintendent and if Y Per Government Code Section 3 to meet the costs of the agreement	3547.5(b), was the agreeme d chief business official? Yes, date of Superintenden 3547.5(c), was a budget rev ent?	ent certifled I and CBO certification]	
i.	Per Government Code Section 3 by the district superintendent and if Y Per Government Code Section 3 to meet the costs of the agreement	3547.5(b), was the agreement of the state of Superintendent (State of State of Sta	ent certifled I and CBO certification				
i.	Per Government Code Section 3 by the district superintendent and if Y Per Government Code Section 3 to meet the costs of the agreement	3547.5(b), was the agreemed chief business official? Yes, date of Superintendeni 3547.5(c), was a budget revent? Yes, date of budget revision	ent certifled t and CBO certification vision adopted n board adoption:		End Date;].
	Per Government Code Section 3 by the district superintendent and if Y Per Government Code Section 3 to meet the costs of the agreement if Y	3547.5(b), was the agreemed chief business official? Yes, date of Superintendeni 3547.5(c), was a budget revent? Yes, date of budget revision	ent certifled t and CBO certification vision adopted n board adoption:		End Date;	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	Per Government Code Section 3 by the district superintendent and if Y Per Government Code Section 3 to meet the costs of the agreement if Y Period covered by the agreement	3547.5(b), was the agreemed chief business official? Yes, date of Superintendeni 3547.5(c), was a budget revent? Yes, date of budget revision The Begin	ent certifled It and CBO certification vision adopted In board adoption: Date:	Budget Year	End Date;	1st Subsequent Year	
	Per Government Code Section 3 by the district superintendent and If N Per Government Code Section 3 to meet the costs of the agreement Period covered by the agreement Salary settlement: Is the cost of salary settlement in projections (MYPs)?	3547.5(b), was the agreemed chief business official? Yes, date of Superintendeni 3547.5(c), was a budget revent? Yes, date of budget revision The Begin	ent certifled It and CBO certification vision adopted In board adoption: Date: multiyear	Budget Year	End Date;	1st Subsequent Year	
	Per Government Code Section 3 by the district superintendent and If \(\) Per Government Code Section 3 to meet the costs of the agreement If \(\) Period covered by the agreement Salary settlement: Is the cost of salary settlement in projections (MYPs)?	3547.5(b), was the agreemed chief business official? Yes, date of Superintendeni 3547.5(c), was a budget revision Press, date of budget revision The Begin One Year Agree Otal cost of salary settlement Change in salary schedule Or	ent certifled It and CBO certification vision adopted In board adoption: Date: multiyear pment It from prior year	Budget Year	End Date;	1st Subsequent Year	
	Per Government Code Section 3 by the district superintendent and If N Per Government Code Section 3 to meet the costs of the agreement Period covered by the agreement Salary settlement: Is the cost of salary settlement in projections (MYPs)?	3547.5(b), was the agreemed chief business official? Yes, date of Superintendent 3547.5(c), was a budget revision Yes, date of budget revision The Begin The Country of the budget and in One Year Agree Stal cost of salary settlement Change in salary schedule	ent certifled It and CBO certification vision adopted In board adoption: Date: multiyear from prior year	Budget Year	End Date;	1st Subsequent Year	100 at 10
	Per Government Code Section 3 by the district superintendent and If N Per Government Code Section 3 to meet the costs of the agreement Period covered by the agreement Salary settlement: Is the cost of salary settlement in projections (MYPs)?	3547.5(b), was the agreement of chief business official? Yes, date of Superintendent	ent certifled It and CBO certification vision adopted In board adoption: Date: nultiyear from prior year prenent It from prior year prenent It from prior year prenent It	Budget Year (2015-16)		1st Subsequent Year	

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Classified (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	2,886,312	2.817,408	3,014,627
3. Percent of H&W cost paid by employer	7.0%	7.0%	7.0%
4. Percent projected change in H&W cost over prior year	100:0%	100.0%	100.0%
Classified (Non-management) Prior Year Settlements Are any new costs from prior year settlements included in the budget? If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:	No		
	Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (Non-management) Step and Column Adjustments	(2015-16)	(2016-17)	(2017-18)
Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments	Yes 389,949	Yes 409,446	Yes 429,919
Percent change in step & column over prior year	5.0% Budget Year	5.0% 1st Subsequent Year	5.0% 2nd Subsequent Year
Classified (Non-management) Attrition (layoffs and retirements)	(2015-16)	(2016-17)	(2017-18)
Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No
Classified (Non-management) - Other List other significant contract changes and the cost impact of each change (i.e., hou	urs of employment, leave of absence, bo	onuses, etc.):	

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			The second second second second		
8C. (Cost Analysis of District's Labor A	Agreements - Management/Supervis	sor/Confidential Employees		
)ATA	ENTRY: Enter all applicable data items;	there are no extractions in this section.			
		Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	er of management, supervisor, and	47.0	47.0	47.0	47.0
onfide	ential FTE positions	47,0			
lanag	gement/Supervisor/Confidential		-	i	
Salary 1.	and Benefit Negotiations Are salary and benefit negotiations se	ottled for the budget year?	n/a		
		complete question 2.			
	If No, ic	lentify the unsettled negotiations including	any prior year unsettled negotiation	ons and then complete questions 3 an	d 4.
		skip the remainder of Section S8C.			
Vegoti 2.	salary settlement:		Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	Is the cost of salary settlement include	ed in the budget and multiyear	***************************************		
	projections (MYPs)?	-			
	I OTAL C	ost of salary settlement			
	% chai	nge in salary schedule from prior year			
	(may e	nter text, such as "Reopener")			
Negot	lations Not Settled	Total design of the second sec			
3.	Cost of a one percent increase in sal	ary and statutory benefits		1st Subsequent Year	2nd Subsequent Year
			Budget Year (2015-16)	(2016-17)	(2017-18)
4,	Amount included for any tentative sa	lary schedule increases	(2010 10)		
74	/ (I) locality (I) control of the co				
Mana	gement/Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year (2017-18)
Healt	h and Welfare (H&W) Benefits	ľ	(2015-16)	(2016-17)	12.017
1.	Are costs of H&W benefit changes in	ncluded in the budget and MYPs?			
2,	Total cost of H&W benefits				
3.	Percent of H&W cost paid by employ Percent projected change in H&W co	pet over prior year			
4.	betceut blolected change in Ligary or	ost over phor your			
	gement/Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year (2017-18)
Mana Step	and Column Adjustments		(2015-16)	(2016-17)	(2017-10)
1.	Are step & column adjustments Inclu	ided in the budget and MYPs?			
2,	Cost of sten and column adjustment	s			
3.	Percent change in step & column ov	er prior year			
			Budget Year	1st Subsequent Year	2nd Subsequent Year
Mana	gement/Supervisor/Confidential r Benefits (mileage, bonuses, etc.)		(2015-16)	(2016-17)	(2017-18)
Utnei					
1.	Are costs of other benefits included i	in the budget and MYPs?			
2.	Total cost of other benefits	\(\frac{1}{2}\)			

Percent change in cost of other benefits over prior year

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S9. Local Control and Accountability	Plan ((LCAP)	
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Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

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

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

Yes Jun 18, 2015

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

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ADI	DITIONAL FISCAL INDICATORS	
The fo	ollowing fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to ar the reviewing agency to the need for additional review.	ny single indicator does not necessarily suggest a cause for concern, but may
DATA	A ENTRY: Click the appropriate Yes or No button for items A1 through A9 except Item A3, which Is automatic	ally completed based on data in Criterion 2.
A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in selary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	. Is the district's financial system independent of the county office system?	No
A8.	 Does the district have any reports that Indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education) 	No
A9.	 Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? 	Yes
Wher	n providing comments for additional fiscal indicators, please include the Item number applicable to each com	ment.
	Comments: (optional)	

End of School District Budget Criteria and Standards Review

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