

SAUSALITO MARIN CITY SCHOOL DISTRICT

Board of Trustees: William Ziegler, President Joshua Barrow, Vice President Caroline Van Alst, Clerk Shirley Thornton, Ed. D. Thomas Newmeyer

Superintendent: Valerie Pitts, Ed.D.

BOARD OF TRUSTEES

Regular Board Meeting of June 27, 2013 Martin Luther King Jr. Academy Multi-Purpose Room, 200 Phillips Drive, Marin City

> 5:00 p.m. - Closed Session 6:00 p.m. - Open Session

AGENDA

- CALL MEETING TO ORDER (Board President) ¥.
- APPROVAL OF AGENDA ORDER II.
- PUBLIC COMMENTS ON CLOSED SESSION AGENDA 200 A
- RECESS TO CLOSED SESSION TO CONSIDER AND/OR TAKE ACTION UPON ANY OF W THE FOLLOWING ITEM(S)
 - a. With respect to every item of business to be discussed in Closed Session pursuant to GC Section 54957: Personnel
 - b. With respect to every item of business to be discussed in Closed Session pursuant to GC Section 54957: Administrative Contracts

RECONVENE TO OPEN SESSION V.

- Announcement of Reportable Action Taken in Closed Session
- Pledge of Allegiance
- A. PERSONS WISHING TO ADDRESS THE BOARD ON ITEMS NOT ON THE AGENDA
- B. COMMUNICATIONS
- Trustee Reports/Correspondence Addressed to the Board
- 4. Superintendent's Report
- ENSURE THAT ALL STUDENTS WITHIN SMCSD REACH HIGH LEVELS OF **ACHIEVEMENT**
- 5. Discussion: Community Schools Presentation
- Action: Instructional Minutes and Bell Schedules for the 2013/2014 School Year

D. MAINTAIN SOUND FISCAL DISCIPLINE AND OPERATIONS

7. Discussion: AB 1200 Presentation

8. Discussion/Action: Approve District Budget

9. Discussion/Action: Approve Willow Creek Academy Budget

10. Discussion/Action: Resolution 685 - Establishing Fund Balance Policies (GASB 54)

11. Discussion/Action: Resolution 686 - Budget Transfers to Permit Payment Obligations at Close of

Year

E. STRATEGIC PRIORITIES

12. Discussion/Action: Facilities/Construction

F. CONSENT CALENDAR

The purpose of the Consent Calendar is to group items which may be approved routinely. A Board Member or member of the audience may request removal of an item for discussion. A Roll Call Vote should be taken to include all Resolutions.

13. Minutes of the special board meeting of June 6, 2013

14. Resolutions 687, 688, 689 - Authorization to Sign on behalf of the Governing Board

G. FUTURE BOARD AGENDA ITEMS

Resolution: Temporary Transfer of Funds, Tax Anticipation (TAN) Transportation Report

School Site Safety Reports

State 2013-2014 Consolidated Application\

PAR

H. FUTURE BOARD MEETING DATES

July 25 One July meeting due to Summer Break

August 8* August 22 September 12* September 26

I. UPCOMING DATES

August 22-23 Teacher Work Day/Staff Development
August 26-27 Teacher Work Day/Staff Development

August 28 First Day of School

September 2 Labor Day

VI. ADJOURNMENT

The Board believes that late night meetings deter public participation, can affect the Board's decision-making ability, and can be a burden to staff. Regular Board Meetings shall be adjourned at 10:00 p.m. unless extended to a specific time determined by a majority of the Board.

The Board of Trustees welcomes participation by the public. A person wishing to speak on any item on or off the agenda will be granted up to 3 minutes. The Board will limit the public comment period on any single item to 20 minutes. Members of the public are invited to submit comments in writing. An opportunity is provided for the public to address the Board on items not appearing on the agenda. However, in compliance with Board policy and the Brown Act, the Board is not permitted to discuss or take action on non-agenda items. Estimated times are approximate; actual times may vary. Members of the public who are interested in particular agenda items may wish to arrive early. Assistance will be provided to those requiring accommodations for disabilities in compliance with the Americans with Disabilities Act of 1990. Interested persons must request accommodations at least 48 hours in advance of the meeting by contacting the Superintendent's Office at 415-332-3190. Any documents related to an agenda item for open session of a regular board meeting and distributed less than 72 hours before the meeting may be inspected at the District Office, 200 Phillips Drive, Sausalito, CA 94965.

Sausalito Marin City School District

Office of the Superintendent

Date: June 27, 2013 **To**: Board of Trustees

From: Valerie Pitts, Superintendent

Re: Discussion: Community Schools Presentation/

Comprehensive Educational Program Update

Background

Community Schools are defined by the Coalition for Community Schools as both **a place** and **a set of partnerships** between the school and other community resources. Its integrated focus on academics, services, supports and opportunities leads to **improved student learning**, **stronger families** and **healthier communities**.

A community school is not a program or just a place – it is a strategy.

Since the inception of the Healthy Start movement and funding in California in the mid 1990's, schools have experienced the value of working collaboratively with county agencies and community based organization to provide support to families and children in predominantly low income and mixed race school districts. Funding for Healthy Start programs helped with starting school-based programs.

Analysis

While there is currently no funding from the California Department of Education, there is a groundswell of support among organizations like United Way, the Marin Community Foundation, Marin Promise and Marin Health and Human Services for the development of strong community school models. The Marin City Community Services District is also poised to help support and develop a working model for Bayside/ MLK in Marin City. Much discussion has occurred (and site visits to other schools in the Bay Area) over the past two years. A community school model adds to and supports a comprehensive educational program.

Assistant Principal /Coordinator, Tenisha Tate, has worked with Marin Children and Family Services to identify and support a social services worker to be located at the Bayside/MLK school site.

The superintendent will make a presentation on the components of a community school model.

Financial Impact

None at this time. The district may allocate office resources

Legal Implications

The district should develop MOU's with services providers as service is expanded in collaboration with the district

Recommendation

This item is brought before the board for review and discussion purposes.

Backup	attached:	Yes		No	Х
			***************************************		**************

Sausalito Marin City School District Office of the Superintendent

Date: June 27, 2013
To: Board of Trustees

From: Valerie Pitts, Superintendent and Daniel Norbutas, Principal

Re: Action: Instructional Minutes and Bell Schedules for the 2013/2014 School Year

Background

According to Board Policy, the Board of Trustees shall assign the length of the school day subject to the provisions of the law. Education Codes 46111-46117 prescribe the minimum instructional minutes as follows:

Kindergarten: 180 minutes/day; 36,000/year (EC 46115) (240 max., EC 46111) Grades 1-3 230 minutes/day; 50,400/year (EC 46112) (240 max., EC 46111) Grades 4-8 240 minutes/day; 54,000/year (EC 46113) (240 max., EC 46111)

<u>Analysis</u>

The attached charts indicate instructional minute calculations and proposed bell schedules for the 2013-14 school year.

Financial Impact

None

Legal Implications

As stated above, the proposed minutes for MLK and Bayside meet and exceed the legal requirements.

Recommendation

The Superintendent recommends the Board approve the proposed 2013/2014 instructional minutes and bell schedules.

Backup attached: Yes X No

Bayside/MLK School

Bell Schedules 2013-2014

Regular Day Schedule

Playground Open

Kindergarten (8:15-2:00)

8:00-8:10

1:35-2:00

8:15-10:20	Instruction
10:20 - 10:30	Snack/Recess
10:30-12:00	Instruction/Intervention
12:00-12:40	Lunch/Recess
12:40-1:25	Instruction
1:25-1:35	Recess

Instruction

Grades 1-5 (8:15-3:00)

8:00-8:10	Playground Open
8:15-10:20	Instruction
10:20 - 10:30	Snack/Recess
10:30-12:00	Instruction/Intervention
12:00-12:40	Lunch/Recess
12:40-1:23	Reading & Instruction
1:23-2:12	Instruction & Push-In
2:14-3:00	Art, Spanish, PE

Grades 6-8 (8:15-3:00)

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	8:00-8:10	Playground Open
	8:15-9:40	CLG* (M,W,F), Period 1 (Tu/Th)
	9:40-11:05	CLG* (M,W,F), Period 2 (Tu/Th)
	11:05-11:15	Snack/Recess
	11:18-12:43	CLG* (M,W,F), Period 3 (Tu/Th)
	12:43-1:23	Lunch
	1:26-2:12	Period 4A (PE, Spanish, Art)
	2:14-3:00	Period 4B (Intervention)
1	•	

*Collaborative Learning Group 6-8

Wednesday Schedule

Kindergarten (8:15-2:00)

8:00-8:10	Playground Open
8:15-10:20	Instruction
10:20 - 10:30	Snack/Recess
10:30-12:00	Instruction/Intervention
12:00-12:40	Lunch/Recess
12-40-2-00	Instruction

Grades 1-5 (8:15-2:00)

8:00-8:10	Playground Open
8:15-9:56	Instruction
9:56-10:06	Snack/Recess
10:06-11:20	Instruction/Intervention
11:20-12:00	Lunch/Recess
12:00-12:40	Reading & Instruction
12:40-1:19	Instruction & Push-In
1:21-2:00	Art, Spanish, PE
l	

Grades 6-8 (8:15-2:00)

8:00-8:10	Playground Open
8:15-9:25	CLG* (M,W,F), Period 1 (Tu/Th)
9:25-10:35	CLG* (M,W,F), Period 2 (Tu/Th)
10:35-10:45	Snack/Recess
10:48-12:00	CLG* (M,W,F), Period 3 (Tu/Th)
12:00-12:40	Lunch
12:40-1:19	Period 4A (PE, Spanish, Art)
1:21-2:00	Period 4B (Intervention)
1	

*Collaborative Learning Group 6-8

Minimum Day Schedule (K-5)

8:15-10:20	Instruction
10:20-10:30	Snack/Recess
10:30-11:50	Instruction
11:50-12:30	Lunch

Minimum Day Schedule (6-8)

	•
8:15-10:30	Instruction
10:30-10:40	Snack/Recess
10:40-11:50	Instruction
11:50-12:30	Lunch

SAUSALITO MARIN CITY SCHOOL DISTRICT Bayside/MLK SCHOOL

Instructional Minutes Worksheet GRADES 1-8 2013-2014

Regular Days	1		7
Start		8:15	
End	ļ	3:00	1
Number of	Hours	6:45	₹
Total Number of Minutes		405	
Less Recess			
Less Lunch	1	-10	1
2000 2011011	-	-40	
Actual Daily Instructional Min	1	0.55	
Number of Regular Days		355	
		137	
Annual Minutes - Regular Days		48635	
		40000	
Wednesday and Minimum Days		Wed.	Min Days
Start		8:15	8:15
End	1	2:00	12:30
Number of I	-lours	5:45	4:15
Total Number of Minutes		0.10	7.10
Minimum Minutes pe	r Day	345	255
Less Recess	1	***************************************	
Less Lunch		-10	-10
		-40	-40
Actual Daily Instructional Min		00=	
Number of Wednesdays		295	205
Number of Minimim Days (4 conference days, 12	120	37	ļ
% 6/17)	140	-	_
Annual Minutes - Wednesdays and Minimum Da	ue l	10915	6
	,	10913	1230
Total Annual of Instructional Min	Î	60780	
		- 30,001	

Completed By: Daniel Norbutas

Date: 20-Jun-13

Sausalito Marin City SCHOOL DISTRICT

Bayside/MLK SCHOOL

Instructional Minutes Worksheet GRADE K 2013-2014

Regular Days	
Start Start	
End	8:15
	2:00
Number of Hour	s 5:45
Total Number of Minutes	345
Less Recess	-10
Less Lunch	-40
Actual Daily Instructional Min	
Number of Regular Days	295
Transcr of Regular Days	174
Annual Minutes - Regular Days	51330
Minimum Days	
Start	8:15
End	12:30
Number of Hours Total Number of Minutes	
Minimum Minutes per Day	255
Less Recess	40
Less Lunch	~10 ~40
Action (Parity I are)	
Actual Daily Instructional Min Number of Minimim Days (4 conference days,	205
12/20 & 6/17)	
,	6
Annual Minutes - Minimum Days	1230
Total Annual Instructional Minutes	52560

Completed By: Daniel Norbutas

Date: 20-Jun-13

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Sausalito Marin City School District Office of the Superintendent

Date: June 27, 2013
To: Board of Trustees

From: Valerie Pitts, Superintendent, and Paula Rigney, Business Manager

Re: Action/Discussion: 2013-2014 Budget Adoption

Background

School Districts in California are required to adopt their annual budgets in accordance with the statutory timelines established by Education Code (EC) Section 42127, which requires that on or before July 1st of each fiscal year, the governing board holds a public hearing on the budget for the subsequent fiscal year. The board must file the adopted budget of the district with the County Superintendent of Schools. The District is presenting the 2013-2014 budget tonight. The District's budget reflects directions given by the Marin County Office of Education, School Services of CA and the priorities, goals and objectives which were developed by the Superintendent and the Board in the Board's Strategic Plan.

Analysis

Analysis and review of the Governor's budget proposal is ongoing by many of the state and district fiscal advisory groups as they attempt to put together a quantifiable analysis of this proposed budget and advise school districts on how to finalize their 2013-2014 budget.

The district's 2013-2014 budget is aligned to meet the goals and objectives that will address student and community needs. As always, the District is dedicated to providing wise use of taxpayers' dollars and meeting its financial commitments.

Currently the 2013-2014 Budget includes the following:

- Revenues:
 - > Property taxes coming in with an increase 2.4% from 2012-2013
 - Basic Aid "Fair Share" 8.92% for 2013-2014 thru 2015-16
 - ➤ The Local Control Funding Formula was passed by the legislature and is part of the 2013 -2014 budget.
 - > Local Revenues Decrease: the VAPA and TSG grants were not awarded by the Marin Community Foundation.
 - The financial implication was a loss of \$395,200. The District had anticipated having these grants through 2015-16. The District will have to make additional cuts to on-going expenditures in these two programs and make some really hard decisions on the direction of the school district's educational program, facilities, staffing, etc.
- Certificated salaries include the following staffing by formula:
 - > 14 FTE Certificated; 9 FTE K-8 Teachers, 1 FTE Counselor, 2 FTE Special Ed. Teachers (1 FTE for WCA), 1 FTE Spanish/Coord., .5 FTE Art, .5 FTE P.E. and .4 FTE Music
 - 2.4 FTE Certificated Administration; .4 FTE Superintendent, 1 FTE Principal, 1 FTE V. Principal

- > .8 FTE Certificated Other Support Adm. (Special Ed Director/Psychologist/Nurse; shared MCOE)
- Classified salaries include the following staffing by formula:
 - > 10.69 FTE Classified support staff including; 3.375 FTE Maintenance/Custodial (1.8 FTE for WCA), 1 FTE clerical, 2.69 Regular Paraprofessionals, .7813 FTE Bilingual, 2.41 FTE Special Ed. Paraprofessionals (.8125 FTE for WCA), .4375 Cafeteria
 - > 1.0 FTE Confidential Classified (district office)
 - > 2.0 FTE Classified Management
 - > .5 FTE Technology (shared/consultant)
- Statutory benefits (employer costs):
- Statutory benefits (employer costs):
 - STRS rate 8.25%

Social Security rate 6.2%

Medicare rate 1.45%

SUI rate .05 %per EDD

PERS rate 11.442 per CDE

Worker's Compensation rate 2.323%

- Certificated Total = 12.323%
- ➤ Classified Total = 21.465%
- Funds allocated toward professional development for staff: IB program, curriculum/staff development, Art Institute, Restorative Justice training, etc.
- Contribution toward Deferred Maintenance to address ongoing major district wide repairs (\$50K, only budgets in 2013-2014).
- Decrease in books and supplies from 2013-2014 (one-time expenses and elimination in services no longer needed).
- Decrease in services and operating expenditures from 2012-2013 (one-time expenses/carry over/eliminations in services no longer needed/reductions in costs associated with grants);
 shift of responsibility to site administration
- Other out-go expenditure changed due to the change in funding formulas to LCFF and COP payment

Please see attached budget assumptions for MYP details.

Financial Impact

The financial impact of the various components of the 2013-2014 budget plan can change in the fall as the state budget details are analyzed under the new Local Control Funding Formula (LCFF).

Lega	<u>Implications</u>

None

Recommendation

This item is for action purposes

Backup attached: Yes	< No
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SAUSALITO MARIN CITY SCHOOL DISTRICT 2014-2015 Budget Adoption ~ General Fund

KEY BUDGET ASSUMPTIONS

The following Budget Assumptions are based on the May Revise School Services of California Dartboard workshop (attended by staff on May 21, 2012) and the Marin County Office of Education Common Message (May Revision LCFF Trailer Bill implementation).

2013-2014 Budget Draft

REVENUES: 2013-2014

1. Revenue Limit Sources/Property Taxes = \$ 3,197,027

- Property taxes estimated at 2.4% growth applied to 2013-2014 from 2012-2013 from Marin County Office of Education and J-29 (P2) estimates from the County of Marin. Property taxes estimate at 1.5% for 2014-2015 & 2015-2016.
- Revenue limit deficit factor of 18.997% for 2013-2014, through 2014-2015.

2. Federal Revenue = \$326,356

- No carryover budgeted and no increases for COLA or growth budgeted.
- No ARRA-IDEA, ARRA-SFSF or Federal Jobs monies budgeted as these were one-time only.
- Title II, Title III monies budgeted with a slight reduction (5.2%) until more information about the State and Federal budget is known (possibility of state funding the difference in the federal reductions).

3. State Revenue = \$ 900,344

- COLA 0%: District funding exceeds the Local Control Funding Formula (LCFF) target amount (hold harmless) receive no COLA.
- Per the LCFF, local education agencies are to receive minimum state funding of no less than the total received in the 2012-2013 fiscal year (hold harmless).
- Projected Basic Aid "Fair Share" reduction to categorical programs at approximately \$628 per student, lesser of 8.92% P2 Revenue Limit calculation before deficit or excess property tax (\$77,430).
- All categorical program balances available under prior year Tier 2 and 3 Sweep and/or Flexibility options remain shifted to unrestricted general fund.
- Home to School Transportation funding included at 2012-2013 funding level (\$455 total revenue).

4. Local Revenues = \$677,924

- Special Education AB 602 revenue (transfer from SELPA-Special Education Local Plan Area) revised to reflect 0% COLA, budgeted flat.
- Pre-K to 3 Grant reduced by 20% from prior year allocation (2012-2013). Elimination of the Marin Community Foundation Pre-K to 3 grant in 2015 2016.
- Elimination of the Marin Community Foundation VAPA Grant and Transforming School Grant (TSG). Unanticipated loss of \$395,000 in local revenues.

EXPENDITURES: 2013-2014

- Salaries & Benefits = \$3,015,446
 - Certificated salaries include the following staffing by formula:
 - ✓ 14 FTE Certificated
 - 9 FTE K-8 Teachers, 1 FTE Counselor, 2 FTE Special Ed. Teachers (1 FTE for WCA), 1 FTE Spanish/Coord., .5 FTE Art, .5 FTE P.E. and .4 FTE Music
 - ✓ 2.4 FTE Certificated Administration
 - o .4 FTE Superintendent, 1 FTE Principal, 1 FTE V. Principal
 - ✓ .8 FTE Certificated Other Support Administration ~ District wide (Special Ed. Director/Psychologist/Nurse shared services)
 - Classified salaries include the following staffing by formula:
 - ✓ 10.69 FTE Classified support staff including
 - 3.375 Maintenance/Custodial (1.8 FTE for WCA), 1 FTE Clerical, 2.69 FTE Regular Paraprofessionals, .7813 FTE Bilingual Paraprofessional, 2.41 Special Ed. Paraprofessional (.8125 FTE for WCA), .4375 FTE Cafeteria
 - ✓ 1.0 FTE Confidential (District Office)
 - ✓ 2.0 FTE Classified Management
 - ✓ .5 FTE Technology (shared /contracted)
 - Statutory benefits (employer costs):
 - ✓ STRS rate 8.25%
 - ✓ Social Security rate 6.2%
 - ✓ Medicare rate 1.45%
 - ✓ SUI rate .05 % per EDD
 - ✓ PERS rate 11.442 per CDE
 - ✓ Worker's Compensation rate 2.323%
 - ➤ Certificated Total = 12.323%
 - ➤ Classified Total = 21.465%

2. <u>Other: Books/Supplies, Services/Operating Expenditures, Other Out-go and Other Financing Sources/Uses</u> = \$2,363,635

- Marin County Office of Education support/contracts (Aries, CalPads, Technology, QSS, Payroll, Accounts Payable)
- Operational Expenditures; utilities, gas, sewer, trash, legal, etc.
- Deferred Maintenance contribution of \$50,000 (2013-2014 only, one-time contribution) to address ongoing major repair needs district wide.
- Funds allocated toward professional development for staff: International Baccalaureate program, curriculum/staff development, Summer Arts Institute, Restorative Justice, etc.
- Decrease in books/supplies from 2012-2013 (onetime expenses/carryover/elimination in services no longer needed).
- Decrease in services and operating expenditures form 2012-2013 (onetime expenses/carry over/eliminations in services no longer needed/reductions in costs associated with grants); shift of responsibility to site administration.

3. Reserves = \$537,908

• Designated for Economic Uncertainties remains at 10% (5 % state requirement/law & 5% board designated per board policy) of adopted budget operating expenditures.

2013-2014 to 2015-2016 General Fund ~ MYP Factors

REVENUES

- 1. Property taxes estimated at 2.4% growth applied to 2013-2014 from 2012-2013 from Marin County Office of Education and J-29 (P2) estimates from the County of Marin. Property taxes estimate at 1.5% for 2014-2015 & 2015-2016.
- 2. COLA 0%: District funding exceeds the Local Control Funding Formula (LCFF) target amount (hold harmless) receive no COLA.
- 3. Per the LCFF, local education agencies are to receive minimum state funding of no less than the total received in the 2012-2013 fiscal year (hold harmless).
- 4. Projected Basic Aid "Fair Share" reduction to categorical programs at approximately \$628 per student, lesser of 8.92% P2 Revenue Limit calculation before deficit or excess property tax (\$77,430).
- 5. Title I, Title II, Title III monies budgeted with a slight reduction (5%) until more information about the State and Federal budget is known (possibility of state funding the difference in the federal reductions).
- 6. Pre-K to 3 Grant reduced by 20% for 2013-14 & 2014-15 from prior year allocation. Elimination of the Marin Community Foundation Pre-K to 3 grant in 2015 2016.
- 7. Elimination of the Marin Community Foundation VAPA Grant and Transforming School Grant (TSG) in 2013-2014 thru 2015-2016.

EXPENDITURES

1. Salaries & Benefits

- 2013-2014 Staffing in comparison from 2012-2013
 - 1. .8 FTE Certificated Teachers Reductions
 - 2. 1.0 FTE Certificated Administration reduction
 - 3. 1.05 FTE Classified reduction
- 2014-2015 Staffing
 - 1. Reductions related to implementation of K-8 model, elimination of grants and loss in revenues:
 - ✓ 1 FTE Teacher and all costs associated program costs
 - ✓ .75 FTE Classified
 - ✓ Reduction in books/supplies (Example art, music, clubs, field trips etc)
 - ✓ Reduction in operational expenditures (Example professional development, math specialist, year book, sports and field trips
 - 2. Projected step and column adjustments included in salary projections.
 - 3. Benefits updated to include effects of step and column increases.
- 2015-2016 Staffing
 - 1. No step, column and benefit adjustments
 - 2. Reductions related to implementation of K-8 model, elimination of grants and loss in revenues:
 - ✓ 1 FTE Administration
 - ✓ 2.5 FTE Teacher and all costs associated program costs
 - ✓ 1.75 FTE Classified
 - ✓ Reduction in books/supplies (Example art, music, clubs, field trips etc)
 - ✓ Reduction in operational expenditures (Example professional development, Reading Partners, Teach for America.

2. Non-Salary accounts

Unrestricted/Restricted:

- Elimination of contribution toward Deferred Maintenance for 2014-15 & 2015-2016.
- Decrease in books and supplies of \$30, 792 for 2014-2015 thru 2015-2016.

- Decrease in services and other operating expenditures of \$87,779 for 2014-2015 & \$247,336 for 2015-2016 (elimination of services associated with previously grant funded programs and reduction in operational expenditures).
- Decrease in other out-go of \$113,000 for 2014-2015 & 2015-2016.
- Increase in Financing for the COP payment in 2014-2015 & 2015-2016

RESERVES

1. Designated for Economic Uncertainties remains at 10% (5 % state requirement/law & 5% board designated per board policy) of adopted budget operating expenditures.

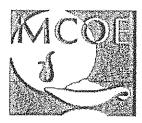
NOTE:

• The LCFF has currently been approved by legislators but the full financial implications are being clarified. LCFF in its current form has financial implication the will vary dependent upon the WCA enrollment, due to the increase in the In-Lieu contribution. The school district will have to make additional cuts to ongoing expenditures and making some hard decisions about the direction of its educational program, facilities, staffing, etc.

The Marin Common Message May Revision, 2013-14

Executive Summany

May 24, 2013



MARIN COUNTRY OFFICE OF FIDUCATION

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Summary

Introduction

On May 14, 2013, the Governor released the May Revision of the 2013-14 Budget. The Governor's Budget reflects newly emerging economic growth with projected increases in 2012-13 accompanied by projected declines in 2013-14. All the same, the May Revision to the Governor's Budget includes increased funding for schools, primarily directed toward implementation of the Local Control Funding Formula (LCFF). The Governor continues to demonstrate his commitment to passing this landmark school finance reform built around correcting historical inequities and increasing flexibility. Most notably, the Governor has demonstrated a clear intention to increase funding to schools by \$1.9 billion and commits this increase toward implementation of the LCFF. Additionally, the Governor has pledged one-time money from 2012-13 for common core implementation.

The Governor's LCFF proposal is not without controversy and challenges. Over the next few weeks districts will continue to design, develop and ultimately adopt budgets while the legislature and Governor decide on the final form of the LCFF. During this time, and as always, county offices of education will be charged with assisting districts with this task. The May Revision to the Common Message is designed to provide clarity on the current version of the Governor's May Revision trailer bills to support county offices in this effort.

Proposition 98

For 2012-13, and as compared to the January budget proposal, state revenues are projected to climb by \$3.2 billion primarily because of higher personal income taxes. The increase in revenue drives Proposition 98 upward.

For budget year 2013-14, and as compared to the January budget proposal, state revenues are projected to fall by \$1.3 billion. This is significant because the Governor is not projecting additional 2013-14 revenue as a result of the large increases in personal income tax since his January budget proposal, and is projecting less revenue for 2013-14 than he did in January. In other words, he is viewing the large increases in revenue seen in January as one-time and he is viewing the economy as having taken on a less robust outlook over the last five months.

A combination of economic factors indicate there could be changes in the statewide budget and K-12's share of that budget over the next month, with a high degree of upside uncertainty and a very low degree of downside uncertainty.

Local Control Funding Formula

The LCFF is substantively unchanged at May Revision although the language has undergone technical cleanup since the release of the Governor's January Budget proposal. The formula provides a base grant and a grade-span grant that both increase by a 1.565% COLA annually starting in 2013-14 as follows:

Grade Level	Base	Grade Span Augmentations
Grades K-3	\$6,441	\$723
Grades 4-6	\$6,538	
Grades 7-8	\$6,732	
Grades 9-12	\$7,800	\$218

The formula continues to provide supplemental funding of 35% of the base grant for the district's percentage of unduplicated pupils and a concentration grant for districts with 50% or more unduplicated pupils. The concentration grant is calculated as 35% of the base grant for the population of unduplicated students in excess of 50%.

These ADA-driven amounts are then augmented by the 2012-13 Home-to-School Transportation award and the 2012-13 Targeted Instructional Improvement Grant (TIIG) as reduced by fair share for basic aid districts.

Transitioning to the LCFF

During the transition period a district's LCFF grant starts with historical funding for state aid, as amended for growth (or decline) in ADA, and most state categorical programs. This total is then subtracted from the district or charter school's target LCFF grant amount to measure the funding gap. The percentage of gap funding provided in that year's budget is then added to the historical base to arrive at the LCFF transition grant for 2013-14.

Year-to-year growth in Proposition 98 revenues would fund the gap each year until the LCFF is fully funded. Any further increases in Proposition 98 funding would be allocated through the LCFF.

Changes at May Revision

The new language clarifies issues that were raised in conversation with the Department of Finance (DOF) over the last few months. Those issues and DOF's responses were published in a Frequently Asked Questions (FAQ) format with the recent April Supplement to the Common Message. The trailer bill confirms the DOF's responses and provides a clearer methodology for calculating the LCFF during the transition period

BASC LCFF MYP Calculator

The BASC has developed a LCFF MYP Calculator designed to calculate the LCFF for 2013-14, 2014-15, and 2015-16. The calculator accommodates all types of districts, including basic aid districts, and necessary small schools, as well as charter schools. Further, this tool provides input fields to incorporate year-to-year changes in COLA, ADA, property taxes, unduplicated counts and LCFF implementation

(gap) funding. Finally, the calculator incorporates the hold harmless aspects of the LCFF and EPA funding.

The BASC LCFF Calculator has been verified by the DOF, which has confirmed that it incorporates the provisions of the May Revision LCFF Trailer Bill. In addition to calculating individual district, charter and necessary small school funding under the LCFF, the calculator also provides year-to-year funding percentage increases.

Cost of Living Adjustments (COLA)

Under the LCFF, the COLA of 1.565% is applied to the entitlement targets and funded at 11.5% of the difference between 2012-13 revenues and the target amounts. This yields an effective funded COLA of about .18% when measured against the amount of gap funding. Using the BASC LCFF Calculator will yield specific percentage funding increases for individual districts and charter schools.

Districts whose current funding exceeds the LCFF target amount (hold harmless) would receive no COLA.

There is information suggesting that if the LCFF is not implemented, Proposition 98 increases could fund a reduction to the revenue limit deficit factor of 3.275% in addition to the 1.565% COLA. The resulting 5.85% estimated net increase to revenue limits is not recommended for use in budgeting or negotiations as each district will receive its own unique funding percentage increase through the LCFF. The Governor's May Revision does not include or mention any funding for revenue limits nor does it address the concept of deficit reduction since restoration is built into LCFF implementation.

The Situational Guidance and Multiyear Projection section of this Common Message discusses potential COLAs in the subsequent years. Moreover, the BASC LCFF Calculator will produce each district's individual percentage increase under the LCFF.

Supplemental and Concentration Grants

Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by the district's or charter school's unduplicated count of pupils who are eligible for free and reduced price meals, or who are classified as English Learners, or as Foster Youth. The funding provided under these calculations may be used for any locally determined educational purpose as long as it substantially benefits the unduplicated pupils that generate the funds as provided for in the school district's or charter school's local control and accountability plan, beginning in 2014-15.

Hold Harmless

Per the LCFF, local education agencies are to receive minimum state funding of no less than the total received in the 2012-13 fiscal year.

The calculation of the "hold harmless" is made on a per-ADA basis and is a combination of the following funding sources:

- All revenue limits received in 2012-13 divided by 2012-13 ADA, multiplied by current funded ADA.
- All 2012-13 state categorical funding (including funding received for mandatorily expelled community day school pupils).
- For basic aid districts the categorical programs are subject to an 8.92% fair share reduction, calculated on the 2012-13 revenue limit entitlement
- For charter schools, all charter general purpose block grant received in 2012-13 divided by 2012-13 ADA, multiplied by current ADA.

K-3 Class Size Augmentation

The base grant for the K-3 grade span increases by an add-on of 11.23% for reduction of class sizes in these grades to an average by school site of no more than 24:1 (or a locally bargained alternative ratio) at full implementation of the LCFF.

During implementation of the LCFF and as a condition of receipt of this add-on, districts would be required to either:

- 1. Have a class size ratio of 24:1 or less at each school site in 2012-13 and maintain that ratio in the future,
- 2. Collectively bargain an alternative class size ratio for this grade span, or
- 3. Show adequate progress toward meeting the goal of 24:1 each year until full implementation of the LCFF.

Districts that meet the requirements of No. 1 and/or No. 2 above are exempt from the requirements of No. 3. However, school districts must maintain class enrollment per school site of not more than 24 unless collectively bargained.

Districts that do not meet No. 1 and/or No. 2 above would be required to demonstrate adequate progress toward reducing class sizes to 24:1. If a district's LCFF gap funding is negative or zero, the district must maintain the same class enrollment for each school site in the 2012-13 year, unless there is a collectively bargained alternative ratio. Adequate progress is determined by:

- School site does not exceed 24.4, or
- An alternative average class enrollment for each school site pursuant to the district's collective bargaining agreement.

To calculate the total funding gap between the LCFF full funding calculation and the 2012-13 Hold Harmless amount:

- 1. Divide the amount of funding received specifically to reduce the funding gap by the total funding gap amount to determine the percentage of progress toward full funding
- 2. Subtract the target average class enrollment of 24 from the average class enrollment by school site for grades K-3 in 2012-13 to determine the difference.
- 3. Multiply the difference calculated in No. 2 by the percentage determined in No. 1.

For example, if a district's total funding gap is \$1 million, it receives \$100,000 in 2013-14 as funding to close that gap and has a class size ratio of 30:1 for grades K-3 in 2012-13, the 2013-14 class size adjustment would be calculated as follows:

- 1. Gap funding received (\$100,000) divided by total funding gap (\$1 million) = 10%
- 2. 2012-13 class size (30) minus target class size (24) = 6
- 3. Adjustment that must be made to 2013-14 class sizes to receive funding $-6 \times 10\% = 0.6$
- 4. Class size ratio necessary to receive funding in 2013-14 = 30 0.6 = 29.4

Although this does not reflect the language in the trailer bill the DOF has indicated it is the intent. The trailer bill will require clean up language to reflect the above formula.

Class sizes for grades K-3, as established by this section, would no longer be subject to waiver by the State Board of Education pursuant to Section 33050 or by the Superintendent of Public Instruction.

Procedures for determining whether the district meets the new requirements would be included in the state audit guidelines.

Targeted Instructional Improvement Grant (TIIG); Home-to-School Transportation

The May Revision maintains the January Budget criteria for Targeted Instructional Improvement Grant (TIIG) and Home-to-School Transportation.

The two programs have been repealed in the May Revision although the funds would be made available to the school districts, county offices of education and charter schools that previously received this funding. The funds would be treated as an add-on under the LCFF. The May Revision trailer bill clarifies that small school district transportation is included in the transportation add-on. The funds could be used for any educational service.

The May Revision proposes to provide home-to-school transportation joint powers authorities (JPAs) with continued direct funding for two additional years. Member school districts would be required to forward funding equal to the 2012-13 allocation to the JPAs unless both parties agree to an alternative arrangement.

CALPADS

The Governor's proposed LCFF provides supplemental funding for students that are eligible for free and reduced price meals (FRPM), are English Learners (EL), or are foster youth. Because of this, the FRPM, EL and foster youth counts would be all the more important.

Basic Aid

Basic aid districts currently are defined as districts having property taxes in excess of their revenue limit entitlement. The LCFF language states the determination of a basic aid district is made exclusive of funds received through EPA and further excludes revenues received through the LCFF hold harmless calculation. Under the LCFF, a basic aid district is defined as a district that does not receive state aid to fund the base entitlement for transition to the LCFF or any portion of the LCFF at full implementation.

Under LCFF, basic aid districts would receive minimum state funding of no less than the amount received in 2012-13. The hold harmless amount would be calculated based on the categorical allocation net of 8.92% fair share reduction. However, the fair share reduction is limited by the district's property taxes in excess of the 2012-13 revenue limit and by the total of all categoricals enumerated by the LCFF.

Each basic aid district is uniquely funded. Some basic aid districts are only in basic aid status by virtue of the state's deficited revenue limit, while others are and would remain basic aid under the LCFF proposal. Also, basic aid districts receive varying levels of categorical funds, as reduced by the fair share calculation.

Through the hold harmless language of the LCFF, each basic aid district would be guaranteed to receive state aid equal to its 2012-13 categorical funding, after fair share reductions. Consistent with the current provisions of the EPA, basic aid districts would receive \$200 per ADA in 2012-13 and each year thereafter through 2018-19.

Through the implementation of the LCFF, basic aid districts that lose their basic aid status would receive a proportionate offset to the EPA minimum funding as state aid revenues grow through LCFF implementation.

It is important for basic aid districts to carry higher than minimum reserves. Dependence on property taxes means dependence on assessed property values. Greater than minimum reserves provide a buffer should assessed values fall short of projections. Moreover, basic aid districts whose student population is growing do not receive additional funding.

With the LCFF implementation, many basic aid districts may convert to being LCFF funded. Districts are advised to be cautious and plan for this possibility. Cash flow will be seriously affected for districts transitioning out of basic aid status. All basic aid districts are advised to work closely with their county office of education in projecting their current and future basic aid status.

Adult Education

The Governor's May Revision proposes to maintain the status quo for existing K-12 and community college Adult Education programs for two years. The existing apportionment structure and funding would remain in place through 2014-15, and LEAs could independently continue existing Adult Education programs or use the funds for other educational activities. However, by 2015-16, Adult Education providers would be expected to join a regional Adult Education consortium consisting of at least one community college district and one school district within the boundaries of the community college district. The community college district would serve as the consortium fiscal agent. The

consortium could include other entities including but not limited to correctional facilities, workforce investment boards, other local public entities and community-based organizations.

Of note is that if a district received Adult Education funds and chose to flex the funds in 2012-13, it could apply for the funding as a new provider. If a district operated a program in 2012-13 and chose to flex the funds in 2013-14 and 2014-15, its ability to apply for funds in 2015-16 would be eliminated.

Regional Occupational Centers & Programs (ROC/P) / Career Technical Education (CTE)

The May Revision continues to treat ROC/P as part of the LCFF base for districts and county offices that receive the Tier III funding directly from the state. High school grade span base grants would receive an augmentation intended to address the costs of providing CTE (see Section 42238.02.d.4). Essentially all code sections related to ROC/P required activities are deleted, but the option to continue operating ROC/Ps remains, and in many instances the revised code encourages such activity. Beginning in 2014-15, a CTE component would be required in accountability plans.

The LCFF eliminates ROC/P as an identified funding stream and instead replaces it with the grade 9-12 base grant augmentation for high schools. County offices with ROC/P funding will have these amounts folded into the COE LCFF funding as part of their hold harmless calculation. For MCOE, this becomes part of a flat base level funding that will remain over the next several years. Because of this, MCOE has notified Marin districts of a 35% decrease in pass through revenues and/or a reduction to MCOE School-To-Career partnership staff for 2013-14, or a combination thereof.

Federal CTE funds including Perkins funding are not part of LCFF and continue to be subject to all existing compliance and reporting requirements.

County Office of Education Revenue Transfers

Traditionally, revenue limit for students in COE-operated special day classes and community schools has been transferred to COEs based on the base revenue limit of the student's district of residence. However, under the LCFF, these funds would instead flow to the student's resident school agency requiring a transfer to the COE. The funding would be accounted for as part of a district's hold harmless amount in calculating its funding under the LCFF.

For county-operated programs, funding would continue to go to the district where the student resides unless that student has been mandatorily expelled, probation-referred, on probation or parole or incarcerated. In these four cases, the COE would receive funding directly from the state. If a COE enrolls a student not funded pursuant to these four cases, any attendance generated by that student would be credited to the school district of residence. Also, the enrollment of these students would be transferred to the school district of residence so the percentage of unduplicated students could be calculated under Section 42238.02 to determine supplemental grants. The expectation under LCFF is that the school district would pay the COE the entire entitlement for each unit of average daily attendance generated by these students.

Local educational agencies could continue to participate in county-operated programs at their discretion. Funding would have to go through the LEA and then to the COE. This would require COEs to work with LEAs to transfer appropriate funding to the agency serving the student.

School districts should be prepared to enter into agreements with COEs to facilitate the transfer of revenue received under the LCFF for programs such as special day classes and community schools for their students unless or until the CDE is able to implement a pass-through transfer of this revenue.

Accountability Plans

Effective 2014-15, the LCFF relies on the use of accountability plans in shifting control of LEA budgets from the state to the local level. The trailer bill specifies the required components of the accountability plans as they apply to districts, county offices of education and charter schools.

Key components of the accountability plan are:

- It would be developed in consultation with teachers, principals, administrators, other school personnel, parents and pupils
- It would be adopted once every five years (minimum) with an update prepared annually
- It would include an analysis of an LEA's effectiveness in the following areas:
 - o pupil achievement
 - o graduation rates
 - o dropout rates
 - o attendance rates
 - o percentage of suspensions
 - o percentage of expulsions
 - o parental involvement

The annual update would include an accounting of how the supplemental and concentration grants primarily benefitted the students who generated the funding.

There is also a maintenance of effort component related to the base, supplemental and concentration grant funding for the identified students until full implementation. The MOE states that LEAs must spend an amount equal to the pro-rata share of the identified pupils based on 2012-13 expenditures, adjusted by the amount by which the LCFF funding gap is reduced. If expenditures exceed the 2012-13 base, but prior to full implementation, the higher expenditure level prevails. At full implementation, districts would be required to identify expenditures as they apply to the students who generated the funding per the LCFF.

Categoricals

Deferred Maintenance: While funding for Deferred Maintenance is part of the base in the LCFF program, the responsibility for maintaining district facilities would become part of a district's Local Control Accountability Plan (LCAP). Further, Williams Act facility requirements would continue.

Lottery: Lottery funding would be calculated in the same manner as prior years. The estimates for 2012-13 and 2013-14 are \$124 per annual ADA for unrestricted and \$30 per annual ADA for Proposition 20 (restricted).

Mandated Costs: The May Revision provides \$266.6 million for the Mandated Block Grant (MBG). The funding budgeted in 2013-14 for the MBG is \$47 per ADA for K-12 districts and \$24 per ADA for charter schools. A proposal is pending for trailer bill language that would include Pupil Expulsion II, Pupil Suspensions II, Educational Services Plan for Expelled Pupils, and activities associated with the Oral Health Assessment program in the MGB. The deadline for election of the MBG changes from September 30 to August 30.

Districts that do not opt to receive funding through the MBG would need to continue to collect data and submit for reimbursement. However, the Governor's May Revision does not include funding for mandated cost claims.

Quality Education Investment Act (QEIA): The May Revision would adjust certain calculations, reflecting the appropriation made from Proposition 98, which would return apportionments to the original schedule.

Routine Restricted Maintenance: The required 3% expenditure for Routine Restricted Maintenance has been repealed although the requirements under the Williams Act remain. Districts should review their routine maintenance needs and ensure that Williams Act requirements are met and that students are housed in facilities that are safe and in good repair.

Common Core Implementation Grant

The May Revision provides a one-time \$1 billion increase to assist school districts, county offices and charter schools in implementing the new Common Core academic standards. Funds would be distributed to all schools on a per-ADA basis outside the LCFF calculation.

Funding for Common Core implementation is estimated to be \$170 per ADA for all school districts, county offices and charter schools. While funds for this comes from 2012-13 state revenues, LEAs would receive these funds in 2013-14. Funds can be used for professional development, instructional materials, and investments in technology to support Common Core implementation.

Common Core implementation funding spending requires a two-year spending plan. School districts, county offices and charter schools are required to hold a public hearing on the plan.

Education Protection Account (EPA)

The California Department of Education recently released information and frequently asked questions on the EPA. The <u>Education Protection Account (EPA) Web page</u> provides information on LEAs' EPA entitlements, the resulting impact to state funding, and FAQs. A calculator is also available to help

LEAs estimate their 2012-13 fiscal year EPA and principal apportionment entitlements and cash flow. These estimates may be included with EPA public posting requirements.

The language in the constitutional amendment requires that funds shall not be used for the salaries and benefits of administrators or any other administrative costs. LEA boards must make annual spending determinations in an open session at a public meeting. Though not required, a sample resolution is included as an attachment. Districts are also required to annually post on their website an accounting of how much money was received from EPA and how that money was spent.

Federal Sequestration

Congress approved legislation (HR 933) that averted a government shutdown for fiscal year 2013, but automatic sequestration cuts to all federal education programs such as Title I and IDEA went into effect and will stay in place for the 2013-14 school year. Sequestration is required by the Budget Control Act until 2023 unless Congress and the President agree to legislation eliminating or reducing the sequestration cut requirements to education and other federal programs.

Further sequestration reductions are still a possibility as the Administration, the Senate and the House all have offered conflicting budget assumptions for the 2014 fiscal year. The President's budget for fiscal year 2014 funds key education programs such as Title I, IDEA and Perkins Career and Technical Education at the same levels as 2013, and 2012 without additional sequestration cuts. The Senate Budget Resolution assumes that sequestration cuts will not occur after fiscal year 2013. The House of Representatives assumes lower funding levels for education programs and sequestration cuts implemented in fiscal year 2014 all the way to 2023.

For 2013-14 budget development and multiyear planning, it is recommended that local educational agencies assume a 5.2% reduction in most federal programs for the 2013-14 school year budget and for subsequent fiscal years until Congress resolves sequestration issues.

Instructional Days

Education Code 46201.2 authorized school districts, county offices of education and charter schools to reduce up to five days of instruction or the equivalent number of instructional minutes without incurring penalties or reduction in funding for the 2009-10 through 2014-15 school years.

The May Revision continues to provide school districts, county office of education and charter schools the school year reduction flexibility through 2014-15.

Education Code 46202 has been amended to provide the withholding of LCFF apportionment from school districts offering less than the minimum educational minutes by grade span.

Education Code 46207 has been added to provide the withholding of LCFF apportionment from basic aid school districts offering less than the minimum educational minutes by grade span.

Districts would need to plan to restore a 180-day school year and the annual instructional minutes requirement in the 2015-16 fiscal year.

Negotiations

School districts considering a multiyear contract need to exercise caution and maintain flexibility through contingency language that protects them from cost increases beyond their control (e.g., pension reform, health care reform and/or the implementation of the LCFF). Health care reform may incur unanticipated employer costs beyond the scope of bargaining. For this reason, districts are encouraged to exercise caution when bargaining ongoing commitments for health care benefits.

Over the next few weeks of state budget negotiations, districts need to recognize that the LCFF may change from the current version included in the May Revision. If implemented, the LCFF would provide different funding increases, and in some cases no funding increases at all. This would place additional pressures on districts to maintain competitive salaries, recognizing that some districts may be in a better position to negotiate increases than others.

Also, school districts should consider that EPA funding through Proposition 30 yields temporary increases to state revenues through 2018-19. Moreover, the sales tax portion of Proposition 30 expires at the end of 2016 and the income tax increase expires in 2018.

Proposition 39

The May Revision amends the Governor's Proposition 39 implementation proposal, allocating no less than \$15,000 for exceptionally small LEAs (less than 200 ADA). All other LEAs would receive the greater of \$50,000 or the LEA's per ADA distribution. Consistent with the Governor's January proposal, funds would be used for energy efficiency school construction and modernization projects in K-14 schools.

Reserves

The revised 2009-10 enacted budget lowered the minimum reserve requirement levels for economic uncertainties to one-third the percentage level adopted by the State Board of Education prior to May 1, 2009. SB 70 extended this provision for both 2010-11 and 2011-12. However, school districts are required to make progress in the 2012-13 fiscal year to return to compliance with the specified standards and criteria adopted by the State Board of Education. By fiscal year 2013-14, school districts must meet compliance and restore the reserves to the percentage adopted by the State Board of Education prior to May 1, 2009.

There are multiple benefits to carrying higher than minimum reserves. These reasons include volatility of state revenues, cash management, deferral management, declining enrollment, dependency on parcel taxes, basic aid dependency on property taxes and basic aid districts that are close to losing their basic

aid status. This is in no way an exhaustive list. Of all the reasons for carrying higher than minimum reserves, however, state revenue volatility is the most compelling. Higher than minimum reserves provide protection from state revenue swings and create a more stable educational environment for students.

County offices of education and basic aid school districts are advised to maintain reserves much greater than the state-required minimum because they do not have the prior year ADA protection provided to school districts under Education Code 42238.5, whereby revenue limit funding is based on ADA for either the current or prior fiscal year, whichever is greater.

Retirement

Pension reform has been taking shape over the past year. LEAs will need to follow changes to retirement costs that will impact multiyear projections.

Special Education

Special education would be funded outside the LCFF, with \$3.6 million in funding for ADA growth and a 1.565% COLA.

The Governor also proposed \$60.7 million in Proposition 98 funds to backfill the federal special education sequestration cut.

The proposal rolls \$91.4 million of regionalized services and program specialist service funds and \$2.5 million in personnel development funds into the AB 602 base.

School districts continue to be responsible for mental health services to disabled students. A total of \$426 million is provided to support mental health services. Of that amount, \$69 million comes from federal funds and the remainder comes from Proposition 98 funding. The mental health funding formula for the distribution of the \$426 million will be allocated on a per-ADA basis to the SELPAs.

Recently the Marin SELPA provided the <u>Preliminary Mental Health FAP for 2013-14</u>, which is posted online in the MCOE Business Services Library, under the 2013-14 folder. This is FAP represents a preliminary estimate and may be used for 2013-14 budgets.

Situational Guidance to Districts and Multiyear Projections (MYP)

Implementation of the LCFF would be situational for each district. Some districts may receive no additional funding, while others may receive a significant down payment toward their LCFF targets.

Historically, projected COLAs and deficits have been the standard for building multiple year projections. The application and significance of COLAs under the LCFF would take on new meaning.

- Under revenue limits, year-to-year funding changes have been the result of ADA growth or decline and funded COLAs.
- During implementation of the LCFF, year-to-year funding changes would be the result of ADA growth or decline, COLAs, unduplicated counts, and the percentage of implementation (gap) funding.
- Upon full implementation of the LCFF, year-to-year funding changes would be the result of ADA growth or decline, COLAs and unduplicated counts.

Deficit Factor Restoration

Consistent with the Governor's January proposal, the May Revision funds restoration of the deficit factor through implementation of the LCFF. Full implementation is estimated by 2020-21.

Multiyear Projections

The Department of Finance (DOF) has provided its estimates for LCFF gap funding for 2013-14, 2014-15 and 2015-16.

Year	2013-14	2014-15	2015-16
Gap Funding %	11.5%	17.1%	29.7%

The May Revision to the Governor's Budget provides each district and charter school increased funding equal to approximately 11.5% of the difference between their current funding level and their LCFF target in 2013-14. According to the DOF, additional funding is projected to increase funding equal to 17.1% of the remaining difference in 2014-15 and 29.7% in 2015-16. The increase in 2015-16 is due in part to the completion of the pay-down of deferrals in the prior year.

Included with the May Revision to the Common Message is the BASC LCFF MYP Calculator. This calculator has been verified by the DOF. In addition to calculating individual district, charter and necessary small school funding under the LCFF, the calculator also provides year-to-year funding percentage increases.

Summary

At this point in time districts are between two funding methods. The actual increases each district and charter schools would receive will vary based on the difference between their current funding level and their LCFF target. Because of these variables, our office is available to assist districts in running through the calculator and other revenue projections in order to assess the best budget development strategy for 2013-14.

Please do not hesitate to call our office for assistance.

2013-2014 PAYROLL RATE SCHEDULE

TYPE	EFFECTIVE DATE	EMPLOYEE	EMPLOYER	REMARKS
OASDI	1/1/2013	6.20%	6.20%	of Maximum Earnings \$113,700
MEDICARE	1/1/2013	1.45%	1.45%	of all Earnings - No earnings limit
Additional Medicare Tax	1/1/2013	0.90%	n/a	on earnings above \$200,000
CalPERS "Classic" (2% @ 55)*				
CalPERS "PEPRA" (2% @ 62)	7/1/2013	7.00%	11.442%	of the retirement gross (creditable earnings)
Calpers "PEPRA" (2% @ 62)*	7/1/2013 7/1/2013	6,00%	-	of the pensionable compensation, capped at \$113,700/tax year
Revenue Limit Reduction*	7/1/2013		11.442%	of the pensionable compensation, not capped
Retiree Limitations	7/1/2013	n/a /-	1.578%	of the reported gross
veries rumonous	//1/2013	n/a	n/a	Temporary work not to exceed 960 hrs/fiscal year Requires 180-day sit-out period before return to work
CalSTRS "Classic" (2% @ 60)	7/1/2013	8.00%	8.25%	of the retirement gross (creditable earnings)
Reduced Workload	7/1/2013	8.00%	10.276%	of the full time pay rate
CalSTRS "PEPRA" (2% @ 62)	1/1/2013	8.00%	8.25%	of the pensionable compensation, capped at \$136,440/tax year
Retiree Limitations	7/1/2013	n/a	n/a	\$39,903 per fiscal year Requires 180-day sit-out period before return to work
SDI	1/1/2013	1.00%	n/a	of Maximum Earnings \$100,880
SUI	7/1/2013	n/a	0.05%	of Subject Wages - No earnings limit
LOCAL EXPERIENCE CHARGE		nja	0,00,76	or project makes - indearmiles minit
Bolinas-Stinson	7/1/2012			
Dixie	7/1/2013	n/a	5.00%	Unemployment Insurance Local Experience Charge
Kentfield	7/1/2013	n/ə	0.00%	11
Laguna Joint	7/1/2013 7/1/2013	n/a	0.00%	D D
Lagunitas		n/a	15.00%	
Larkspur	7/1/2013 7/1/2013	n/a	15.00%	II
Lincoln	7/1/2013	n/a	0.00%	II
Mill Valley	7/1/2013	n/a	0.00%))
Nicasio	7/1/2013	n/a n/a	5.00%	11
Reed	7/1/2013	n/a	10.00%	(†
Ross	7/1/2013	n/a	0.00%	11
Ross Valley	7/1/2013	n/a	0.00%	17
San Rafael Elem	7/1/2013	n/a	10.00%	R
San Rafael High	7/1/2013	n/a	0.00%	13
Sausalito	7/1/2013	n/a	15.00%	17
Union	7/1/2013	n/a	15.00%	I)
Shoreline Unified	7/1/2013	n/a	0.00%	11
Tamalpais Union High	7/1/2013	n/a	0.00%	И
M.C.O.E.	7/1/2013	n/a	10.00%	N
WORKERS' COMPENSATION				
Bolinas-Stinson	7/1/2013	n/a	1.790%	Effective July Common Cohord S. L.L. FOA. Co
Dixie	7/1/2013	n/a	2.034%	Effective July Summer School & July EOM Payrolls
Kentfield	7/1/2013	n/a	1,464%	В
Laguna Joint	7/1/2013	n/a	1.226%	1,
Lagunitas	7/1/2013	n/a	1.975%	0
Larkspur	7/1/2013	n/a	1.565%	R R
Lincoln	7/1/2013	n/a	1.076%	[1]
Mill Valley	7/1/2013	n/a	1.202%	tt.
Nicasio	7/1/2013	n/a	1.452%	и
Reed	7/1/2013	n/a	1.816%	п
Ross	7/1/2013	n/a	1.115%	1)
Ross Valley	7/1/2013	n/a	1.324%	15
San Rafael Elem./High	7/1/2013	n/a	1.892%	H
Sausalito	7/1/2013	n/a	2.323%	н
Union	7/1/2013	n/a	1.191%	11
Shoreline Unified	7/1/2013	n/a	2.180%	T)
Novato Unified	7/1/2013	n/a	2.731%	11
Tamalpais Union High	7/1/2013	n/a	1.603%	N
M.C.O.E.	7/1/2013	n/a	3.060%	Н

^{*} CalPERS Employer Rate to be finalized on June 18, 2013

MARIN COUNTY OFFICE OF EDUCATION Mary Jane Burke, Superintendent 1111 Las Gallinas Avenue San Rafael, California 94903

STATISTICAL BULLETIN NO. 13-11

May 15, 2013

MARIN COUNTY SCHOOL DISTRICT ADA P2 REPORT OF ATTENDANCE 2012-2013

SCHOOL DISTRICT		ADA FROM COUNTY OPERATED PROGRAMS					and an analysis of the second			
	DISTRICT	COMMUN	IITY DAY	SPECIAL DA	Y CLASSES	NPS/LCI (E	C 56836,16)		TOTAL	
Elementary K-8	ADA	PHOENIX	COURT	MASTER	EXTENDED	MASTER	EXTENDED	SUBTOTAL	ADA	
	А	6	c	o	E	F	G	H (B+C+D+E+F+G)	(A+H)	
BOLINAS-STINSON	102.60			0.26	0.11			0.37	102.97	
DIXIE	1,814.67			11.10	0.64	29.59	4.49	45,82	1,860.49	
KENTFIELD	1,166.32			2.96	0.50	0.84	0.28	4,58	1,170.90	
LAGUNA JOINT	13.17							0.00	13.17	
LAGUNITAS Includes School of Choice	278.40		16/18/AB \$14/40/18 #7/48/18/#7/Y 18/19/Y 18/19/Y \$1	0.19				0.00	278.40	
LARKSPUR	1,356.66			2,70	0.14			2.84	1,358.50	
LINCOLN	7.05							0.00	7.05	
MILL VALLEY	3,031.64			7.88	0.95			8,83	3,040.47	
NICASIO	45.07			0.87				0.87	45.94	
REED UNION	1,454.24		, ,	4.60	0.59			5.19	1,459,43	
ROSS	337,55							0.00	337.55	
ROSS VALLEY	2,139.01			5.49	0.32			5.81	2,144.82	
SAN RAFAEL ELEMENTARY	4,171.33			26,11	2.99			29.10	4,200.43	
SAUSALITO-MARIN CITY	118.90			3.99	0.36			4.35	123.25	
SAUSALITO CHARTER SCHOOL	278.10							0.00	278.10	
UNION JOINT	10.53							0.00	10.53	
NOVATO UNIFIED	5,186.21			30.68	3,49			34.17	5,220,38	
NOVATO UNIFIED CHARTER SCHOOL	237,51							0.00	237.51	
SHORELINE UNIFIED	347.95			0.97	0.14			1.11	349.06	
MCOE JUVENILE HALL	0,89							0,00	0.89	
MCOE COMMUNITY COURT	4.79							0.00	4.79	
Total Elementary	22,101.59	0.00	0.00	97,80	10.23	30,43	4.77	143,04	22,244.82	

MARIN COUNTY OFFICE OF EDUCATION Mary Jane Burke, Superintendent 1111 Las Gallinas Avenue San Rafael, California 94903

STATISTICAL BULLETIN NO. 13-11 May 15, 2013

MARIN COUNTY SCHOOL DISTRICT ADA P2 REPORT OF ATTENDANCE 2012-2013

SCHOOL DISTRICT	ADA FROM COUNTY OPERATED PROGRAMS								
		COMMUN	ITY DAY	SPECIAL DA	Y CLASSES	NPS/LCI (E	C 56836.16)		TOTAL
High School 9-12		PHOENIX	COURT	MASTER	EXTENDED	MASTER	EXTENDED	SUBTOTAL	ADA
P		В	c					н	***************************************
	2	ь	· ·					(8+C+D+E+F+G)	(A+H)
NOVATO UNIFIED	2,336.08	0.57	3.20	28.19	1.93	0.98	0.17	35.04	2,371.12
SAN RAFAEL HIGH includes School of Choice	1,969,50	0.13	5.42	30.99	2.21	13.12	2.67	54.41	2,023.91
SHORELINE UNIFIED	171.68		0.83	2.90	0.18			3.91	175,59
TAMALPAIS UNION HIGH	3,714.48	0.34	1.69	29.26	2.77	2.41	0.44	36.91	3,751.39
MCOE JUVENILE HALL	14.61							6,08	14.61
MCOE COMMUNITY COURT	49.87							0,00	49.87
MCOE CHARTER SCHOOL	2.95							0.00	2.95
Total High School 9-12	8,259.17	1.04	11,14	91.34	7,09	16.51	3.28	130.27	8,389.57
				and the second s					- Marie Carlotte Marie Carlotte Carlott
Adult Education									
MCOE COUNTY CORRECTIONAL	30.06								30.00
Total Adult Education	30.06	To desire vec Peritable Se					yesigi e wasa Baasa a a B	N 25 12 12 12 12 12 12 12 12 12 12 12 12 12	30.00
GRAND TOTAL	30,390.82	1.04	11,14	189.14	17,32	46,94	8.05	273.31	30,664.45

Cost of Living Adjustments (COLA)

The Governor's May Revision provides cost of living adjustments (COLA) for school districts and county offices of education base funding through implementation of the LCFF. Further, the May Revision decreases funding by \$2.9 million to selected categorical programs for 2013-14 based on the lowering of the COLA factor from 1.65% to 1.565%.

Under the LCFF, the COLA of 1.565% is applied to the entitlement targets and funded at 11.5% of the difference between 2012-13 revenues and the target amounts. This yields an effective funded COLA of about .18% when measured against the amount of gap funding. Using the BASC LCFF Calculator will yield specific percentage funding increases for individual districts and charter schools.

Districts whose current funding exceeds the LCFF target amount (hold harmless) would receive no COLA.

There is information suggesting that if the LCFF is not implemented, Proposition 98 increases could fund a reduction to the revenue limit deficit factor of 3.275% in addition to the 1.565% COLA. The resulting 5.85% estimated net increase to revenue limits is not recommended for use in budgeting or negotiations as each district will receive its own unique funding percentage increase through the LCFF. The Governor's May Revision does not include or mention any funding for revenue limits nor does it address the concept of deficit reduction since restoration is built into LCFF implementation.

The Situational Guidance and Multiyear Projection section of this Common Message discusses potential COLAs in the subsequent years. Moreover, the BASC LCFF Calculator will produce each district's individual percentage increase under the LCFF.

Situational Guidance to Districts and Multiyear Projections (MYP)

Implementation of the LCFF would be situational for each district. Some districts may receive no additional funding, while others may receive a significant down payment toward their LCFF targets.

Historically, projected COLAs and deficits have been the standard for building multiple year projections. The application and significance of COLAs under the LCFF would take on new meaning.

- Under revenue limits, year-to-year funding changes have been the result of ADA growth or decline and funded COLAs.
- During implementation of the LCFF, year-to-year funding changes would be the result of ADA growth or decline, COLAs, unduplicated counts, and the percentage of implementation (gap) funding.

From the Marin May Revision to the Common Message for 2013-14 Budget Development

• Upon full implementation of the LCFF, year-to-year funding changes would be the result of ADA growth or decline, COLAs and unduplicated counts.

Deficit Factor Restoration

Consistent with the Governor's January proposal, the May Revision funds restoration of the deficit factor through implementation of the LCFF. Full implementation is estimated by 2020-21.

Multiyear Projections

The Department of Finance (DOF) has provided its estimates for LCFF gap funding for 2013-14, 2014-15 and 2015-16.

Year	2013-14	2014-15	2015-16
Gap Funding %	11.5%	17.1%	29.7%

The May Revision to the Governor's Budget provides each district and charter school increased funding equal to approximately 11.5% of the difference between their current funding level and their LCFF target in 2013-14. According to the DOF, additional funding is projected to increase funding equal to 17.1% of the remaining difference in 2014-15 and 29.7% in 2015-16. The increase in 2015-16 is due in part to the completion of the pay-down of deferrals in the prior year.

Included with the May Revision to the Common Message is the BASC LCFF MYP Calculator. This calculator has been verified by the DOF. In addition to calculating individual district, charter and necessary small school funding under the LCFF, the calculator also provides year-to-year funding percentage increases.



Proposition 39 Program Update

Background

In November 2012 voters passed Proposition 39 to establish the Clean Energy Job Creation Fund for projects that generate jobs and energy efficiency at K-12 schools, community colleges, and government buildings. Proposition 39 is estimated to increase sales tax revenue by \$1.1 billion per year and net gain 40,000 jobs by requiring multistate businesses to pay their income tax based on sales made in California. Half (up to \$550 million) of the estimated annual increase in revenue will be transferred into the Clean Energy Job Creation Fund for five consecutive fiscal years starting in July of 2013.

Program Implementation

The recently adopted 2013-14 Budget Act and accompanying trailer bills have established the parameters of the program and the description of how the Proposition 39 funds will be allocated.

The California Department of Education (CDE) and the California Energy Commission (CEC) will administer and implement the Proposition 39 program.

K-12 Funding

In the first year of the program (FY2013-14) \$467 million will be deposited into the Clean Energy Job Creation Fund for energy efficient projects and workforce development. Of the money deposited into the fund, \$456 million will come from the Proposition 39 revenue and will be allocated to K-12 schools, California Community Colleges and the State Energy Conservation Assistance Account (ECAA). The remaining \$11 million deposited into the fund will come from other sources for technical assistance and workforce development and education. Of all the money deposited into the fund, \$428 million will be counted towards Proposition 98.

ECAA is an existing funding program administered by the CEC under which a separate Education Subaccount will be set up to provide low-interest and no-interest revolving loans in accordance with the Proposition 39 program guidelines. In the 2013-14 fiscal year, \$28 million will be deposited into the account. In the following years the amount will be determined in the state budget. Any funding available in the account after the 2017-18 fiscal year will continue to fund K-14 projects. A reasonable amount of funds that may be borrowed shall be no more than the project cost minus the amount available from other sources. Project funding from the Clean Energy Job Creation Fund will not prohibit a Local Education Agency (LEA) from receiving or qualifying for any other additional funds. All of the funds borrowed by the LEAs must be repaid to the account in no more than 40 equal semiannual payments.

Of the Proposition 39 funds, 89 percent will be allocated to K-12 education. In the 2013-14 fiscal year this means that \$381 million will be dedicated to K-12 energy efficiency project funding and will be distributed to school districts, county offices of education, charter schools, and state special schools. Of this energy efficiency project funding 85 percent will be distributed based on average daily attendance (ADA) and 15 percent will be distributed based on the number of students eligible for the Free-and-Reduced Price Meals (FRPM) program grants.

The program also includes minimum grant guarantees:

- \$15,000 to LEAs with ADA of 100 pupils or less;
- \$50,000 or the ADA amount to LEAs with ADA between 100 and 1,000;
- \$100,000 or the ADA amount to LEAs with AD35 befv263 1,000 and 2,000.

Small LEAs will be able to bundle up to two years of funding based on their ADA in the year of the application. Bundling requests must be submitted to the Department of Education prior to August 1st of every year. Schools will also be able to roll over funding allocations from year to year in order to save money for big projects. However, all funding received by the LEAs must be expended on projects by June 30, 2018. If an LEA receives over \$1 million in funding, at least 50% of the funds must be used for projects larger than \$250,000.

Program Guidelines

The K-12 program guidelines will be developed by the CEC in consultation with the CDE and the Public Utilities Commission. The agencies will establish the framework for energy use benchmarking, surveying and auditing, sequencing of facility improvements, and cost-effectiveness determination tools. The guidelines will also outline how LEAs compute energy benefits of projects and comply with labor requirements. In selecting construction contracts LEAs will not be permitted to use a sole source process and further contractor qualifications, licensing, and certification requirements will be addressed in the guidelines.

In order to receive project funding from the Clean Energy Job Creation Fund, an LEA must submit an expenditure plan and demonstrate energy savings to the CEC. If an LEA is eligible to receive a specific amount but their expenditure plan does not allocate all of the funding, the LEA may still receive their total eligible amount. Upon request, a portion of the funding may be disbursed for energy audit and other plan development activities. LEAs will be required to prioritize projects based on a number of factors such as the age of the school facility, proportion of Title I eligible students, whether the facilities have been recently modernized, and the hours of operation. They will also be required to take into account the benchmarked energy intensity, estimated financial return of each project's investment over the expected lifecycle of the project, and potential for energy demand reduction. Other factors of project prioritization will be the anticipated health and safety improvements, matriculation of local residents into state certified apprenticeship programs, expected number of trainees and direct full-time jobs, and the ability to enhance workforce development and employment opportunities through the utilization of the California Conservation Corps. Projects funded through the Clean Energy Job Creation Fund. If the project is torn down or remodeled, the property is deemed to be surplus and sold, or the property is vacated within 5 years; then all the money allocated to the project must be returned to the Clean Energy Job Creation Fund in no more than 40 equal semiannual payments.

LEAs will be required to submit an expenditure report 12 to 15 months after the completion of the project. The report must include total final gross project cost, estimated amount of energy saved, name plate rating of new clean energy generation installed, number of trainees, number of direct full-time employees, amount of time it took to complete the project, and energy intensity before and after completion. In case of a second project, the LEA must submit an expenditure report no later than the first full quarter following the project's completion. The California Workforce Investment Board will use the LEA report to quantify total employment affiliated with the project and estimate new trainee apprenticeships or full-time jobs created as a result of the project. They will then submit their report to the Citizens Oversight Board who will be accountable for presenting all of the expenditures and achievement of the Clean Energy Job Creation Fund to the Legislature annually.

SFC will continue to monitor the timing and development of the program guidelines. We will provide additional updates as details become available.



Proposition 39 Energy Efficiency Program Implementation

	(EX 2015 <u>-14</u> (million)	F¥ 2014-18 (million)
K-12 Schools: Free and Reduced-Price Meal	\$57	67
K-12 Schools: Average Daily Attendance	\$324	381
K-12 Schools Total	\$C\$4	.449
California Community Colleges	§4.7	55
Total Energy Efficiency Portion	\$428	504
ECAA Loan Program Portion	\$28	Annual Budget
Total Proposition 39 Revenue Funding	\$456	
California Workforce Investment Board	33	\$3
Conservation Corps workforce training	\$5	\$5
Total Workforce Development Portion	\$8	\$8
CEC Technical Assistance Portion	\$3	\$3
Total Funding From Other Sources	\$11	\$11

[Benchmark]

Authorize utilities to provide 12 months of past and on-going usage and billing records.

[Apply]

LEA must submit an expenditure plan to the CEC. Bundling requests must be submitted by August 1st.

[Construct]

All funding received by an LEA must be expended on projects by June 30, 2018.

[Report]

12-15 month after the completion of the project the LEA must submit an expenditure report to the COB.

	Minimum Funding.
Aftendance	<u>Camint Rep Veau</u>
100 or less	\$15,000
100 - 1,000	\$5,0000 or ADA
1,000 - 2,000	\$10,0000 or ADA
2,000 and above	ADA

Guidelines To Be Determined:

- Project evaluation
 - o Benchmarking
 - o Surveys and audits
 - o Sequencing of facility implements
 - o Cost-effectiveness determination
- Contract qualifications, licensing, and certifications
- School employee training

Project Palonitization:

- Age of the subtrol action
- Proportion of Talle Leligible statients
- Recently into demized datables
- Hours of operation /-veac-round basis
- · Energy use intensity
- Estimated financial return
- Potential for energy demand reduction
- Anticipated health & safety improvements.
- * Matriculation of apprenticeship programs
- Number of trainers and full-time employees
- Ability to enhance workforce development

Project Expenditure Reporting:

- Impal gross project cost
- Estimated amount of energy saved
- Name plate rating of new clean energy
- Number of trainees
- Number of circul full-time employees
- Amount of time to complete the project
- Energy intensity before & after completion

G = General Ledger Data; S = Supplemental Data

	G = General Ledger Data; S = Supplemental Data	Data Supp	lied For:
Form	Description	2012-13 Estimated Actuals	2013-14 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund	MAPINAM	PRODUCE AT MINISTER LEVEL TO DE PART AMERICA
11	Adult Education Fund		,
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		THE PERSON OF TH
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units	G	G
53	Tax Override Fund		_
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
52 63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
<u>9,</u> 71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		PROPERTY AND PROPERTY OF THE P
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Warranti ass-Through)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	3	3
CASH	Cashflow Worksheet		
CB CB	Budget Certification	PRACL AND PROPERTY POWERS ASSOCIATED WITH STRUCKED AND ALL AND A SECOND COMMISSION OF THE PROPERTY OF THE PROP	S
CC	Workers' Compensation Certification		<u>s</u> S
CEA	Current Expense Formula/Minimum Classroom Comp Actuals		<u> </u>
CEB	Current Expense Formula/Minimum Classroom Comp Actuals Current Expense Formula/Minimum Classroom Comp Budget	G	
CHG	The state of the s	THE JUNEAU AND THE STREET STREET, STREET STREET, STREE	G
	Change Order Form	THE RESERVE THE PROPERTY OF TH	
DEBT	Schedule of Long-Term Liabilities		
ICR	Indirect Cost Rate Worksheet	G	***************************************
L	Lottery Report 38 of 263	G	

G = General Ledger Data; S = Supplemental Data

		Data Supp	lied For:
Form	Description	2012-13	2013-14
		Estimated Actuals	Budget
MYP	Multiyear Projections - General Fund	The second secon	GS
NCMOE	No Child Left Behind Maintenance of Effort	G	
RL	Revenue Limit Summary	S	S
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	ANTE PROGRAM AND THE PROGRAM A	G
01CS	Criteria and Standards Review	GS	GS

July 1 Budget (Single Adoption) FINANCIAL REPORTS 2013-14 Budget School District Certification

21 65474 0000000 Form CB

ANNUAL BUDGET REPORT: July 1, 2013 Single Budget Adoption	
This budget was developed using the state-adopted Criteria to a public hearing by the governing board of the school dis 42127)	a and Standards. It was filed and adopted subsequent strict. (Pursuant to Education Code sections 33129 and
Budget available for inspection at:	Public Hearing:
Place: 200 Phillilps Drive, CA 94965	Place: 200 Phillips Drive, CA 94965
Date: <u>June 24, 2013</u>	Date: June 27, 2013
Adoption Date: <u>June 27, 2013</u>	Time: 6 p.m.
Signed:	
Clerk/Secretary of the Governing Board (Original signature required)	
Contact person for additional information on the budget rep	orts:
Name: Paula F. Rigney	Telephone: 415-332-3190 ext. 205
Title: Business Manger	E-mail: prigney@smcsd.org

Criteria and Standards Review Summary

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

RITE	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.	18106	X
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		Х
,	Revenue Limit	Projected change in revenue limit is within the standard for the budget and two subsequent fiscal years.	T	X

CRITE	RIA AND STANDARDS (con	tinued)	Met	Not Met
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.		Х
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), eliminates the local match requirement for Deferred Maintenance from 2008-09 through 2014-15. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	х	
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	77 A 77 - 2 (2) 2 A 71 - 2 (2)

~	EMENTAL 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?	×	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	To produce the second s
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	AND THE REST OF THE PARTY OF TH	х

S6	EMENTAL INFORMATION (co		No	Yes
30	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	***************************************	Х
T TOTAL PROPERTY PROPERTY AND A STATE OF THE		 If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2012-13) annual payment? 		Х
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		If yes, are they lifetime benefits?	X	
		If yes, do benefits continue beyond age 65?	Х	
		 If yes, are benefits funded by pay-as-you-go? 		Χ
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:	 	
	Agreements	Certificated? (Section S8A, Line 1)	Х	
		Classified? (Section S8B, Line 1)	Х	
		Management/supervisor/confidential? (Section S8C, Line 1)	n/a	

A1	IONAL FISCAL INDICATORS		No	Yes
	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?	Х	
A4	New Charter Schools Impacting District Enrollment	District impacting the district's enrollment, either in the prior fiscal year or budget year?		C of the control of t
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Х	
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?	х	

July 1 Budget (Single Adoption) 2013-14 Budget Workers' Compensation Certification

ANN	UAL CERTIFICATION REGARDING	SELF-INSURED WORKERS' C	OMPENSATION CLAIMS	
insul to th gove	uant to EC Section 42141, if a school red for workers' compensation claims, a governing board of the school distriction board annually shall certify to the ded to reserve in its budget for the cost	the superintendent of the scho of regarding the estimated accru e county superintendent of scho	ol district annually shall provide infued but unfunded cost of those cla	ormation lms. The
To th	ne County Superintendent of Schools:			
()	Our district is self-insured for workers Section 42141(a):	' compensation claims as defin	ed in Education Code	
	Total liabilities actuarially determined: Less: Amount of total liabilities reserv Estimated accrued but unfunded liabi	red in budget:	\$ \$ \$0.00	
(<u>X</u>)	This school district is self-insured for through a JPA, and offers the followin Marin Joint Powers Authority			
()	This school district is not self-insured	for workers' compensation clair	ms.	
Signed	Clerk/Secretary of the Governing Board (Original signature required)	Da	te of Meeting: Jun 27, 2013	
	For additional information on this cert	ification, please contact:		
Name:	Paula F. Rigney			
Title:	Business Manager			
Telephone:	415-332-3190 ext. 205			
E-mail:	prigney@smcsd.org			

SACS2013 Financial Reporting Software - 2013.1.0 6/24/2013 11:18:10 AM

21-65474-0000000

July 1 Budget (Single Adoption) 2013-14 Budget Technical Review Checks

Sausalito Marin City Elementary

Marin 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

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

Description	Direct Costs Transfers in 5750	Interfund Transfers Out 5750	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
01 GENERAL FUND	San commonwealth and common co	PHILADORES M. 2020/2014 - MINE WASHINGTON SHIP SELECTION OF THE SELECTION	HILL BACKET WELL THE BEING HAVE BEING BACKET	envorenze en en commense en en commense en		elid (1904) 1900 Letin dissimum amanda tahalan bahasa bahasa ilangi ing la Bahasa Bahasa		error samestrom (Albinosis) a control is senter
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	200 251 00		
Fund Reconciliation	derectat.				0.00 1	209,851.00	0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND						ahowa		
Expenditure Detail	0.00	0.00	0.00	0.00		40000		
Other Sources/Uses Detail Fund Reconciliation	a Section 1				0.00	0.00	0.60	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND						dense		V.00
Expenditure Detail	Pennific			Ì		esano		
Other Sources/Uses Detail Fund Reconciliation	ACORAGO CANADA C							
11 ADULT EDUCATION FUND						1	***************************************	
Expenditure Detail	0.00	0.00	0,00	00,0		1		
Other Sources/Uses Detail	The state of the s				0.00	0.00		
Fund Reconciliation 12 CHILD DEVELOPMENT FUND						i i i	0.00	0.00
Expenditure Detail	0.00	0.00	0,00	0.00		i i		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation						Unate	0,00	0.00
13 CAFETERIA SPECIAL REVENUE FUND Expenditure Detail	0.00	0.00	0.00	0.00		S. Commission of the Commissio		
Other Sources/Uses Datail	F	y.uu	0.00	0.00	54,084.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND				a de la companya de		west.		
Expenditure Detail Other Sources/Uses Detail	0.00	0.00		i i	100,000.00	P AC		
Fund Reconciliation					100,000,001	0.00	0,00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND	L.			and the same of th		z/eacon		
Expenditure Detail	0.00	0.00		200		Add week		
Other Sources/Uses Detail	South Control of the				0.00	0,00		
Fund Reconciliation 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY	a even					see and a see an	0.00	0.00
Expenditure Detail	· Adam					-		
Other Sources/Uses Detail					0.00	90,000,00		
Fund Reconciliation	2.00					100	0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND Expenditure Detail	0.00	0.00				and the state of t		
Other Sources/Uses Detail	17.20 17.20	0.00			0.00	0.00		
Fund Reconciliation	rvontata.						0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND	A STATE OF THE STA					OC SPRING		
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00		0,00		
Fund Reconciliation	Constant of the Constant of th					0,00 2	0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS						okara.		
Expenditure Detail	£					and the same of th		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation 21 BUILDING FUND						Ì	0.00	0.00
Expenditure Detail	0.00	0.00				1		
Other Sources/Uses Detail					00.0	0.00		
Fund Reconciliation	and the same of th					1	0.00	0.00
25 CAPITAL FACILITIES FUND Expensiture Detail	0.00	0,50						
Other Sources/Uses Detail	J	0.90			G.00	0.00		
Fund Reconciliation							9.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND	United States					Head		
Expenditure Detail	0.00	0.00			0.00	2.00		
Other Sources/Uses Detail Fund Reconcillation	A control of				0.60	c.co l	0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND	un de la company						0.50	0.00
Expenditure Detail	0.00	0.00				And the same		
Other Sources/Uses Detail	A. Contraction of the Contractio				0.00	0.00		
Fund Reconciliation 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS	COMME					Į.	0.00	0.00
Expenditure Detail	0,00	0.00				į		
Other Sources/Uses Detail		Taranta de la constanta de la			145,767.00	0.00		
Fund Reconciliation	0.00					-	0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS Expenditure Detail	0.00	0.00				A STATE OF THE STA		
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	}		0.00	0.00		
Fund Reconciliation	7					<u>v.27</u>	0.06	0.00
51 BOND INTEREST AND REDEMPTION FUND	Control of the Contro							
Expenditure Detail Other Sources/Uses Detail	Metter							
Other Sources/Uses Detail Fund Reconciliation	and the same of th				0.00	60.0	0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS	Toponia de la constanta de la					i de la companya de l	5.09	× 00
Expenditure Detail	C TOTAL C TOTA							
Other Sources/Uses Detail	200				0.00	0.00		
Fund Reconciliation 53 TAX OVERRIDE FUND	Distriction						0.8.0	Q.03
Expenditure Detail	or and a second					ta de la companya de		
Other Sources/Uses Detail	1000		}		0,00	0.00		
Fund Reconsiliation	Description of the Control of the Co						0.00	0.09
56 DEBT SERVICE FUND Eventiliste Pateil	*40.000							
Expenditure Detail Other Sources/Uses Detail	ļ				0.00	0.00		
Fund Reconcitiation	Market				d 20	0.00	0.00	0.0
57 FOUNDATION PERMANENT FUND	a Deed Deed Deed Deed Deed Deed Deed Dee					Í	bbara e week e view	MANAGER PARTY AND
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	POSPECIAL DESCRIPTION OF THE PROPERTY OF THE P					00.0	2.22	
Fund Reconciliation 61 CAFETERIA ENTERPRISE FUND							0,05	0.0
Expenditure Detail	0.00	0.00	0,00	0.00	Ì	AATOMA		
Other Sources/Uses Detail			45 of 263		0.00	6.00		
Fund Reconciliation	li .		+0 UI 200	y		i i	9.00	0.0

July 1 Budget (Single Adoption) 2012-13 Estimated Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out. 5750	Indirect Costs Transfers in 7350	s - Interfund Fransfers Out 7350	Interfund Transfers In 3900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds	Due To Other Funds
DESCRIPTION CHARTER SCHOOLS ENTERPRISE FUND	3130			7300	CSUS-USC	1900-1973	9310	9610
Expenditure Detail	0.00				Ì	a de la companya de l	İ	
Other Sources/Uses Detail	0.90	0.00	0.00	0.00	}		į	
Fund Reconciliation		į			0.00	0.00		
33 OTHER ENTERPRISE FUND	İ	\$				1	0.00	0.0
Expenditure Detail	0.00	1			ĺ		-	
Other Sources/Uses Datail	0.00	0.00				į.	į	
Fund Reconditation	+	Į.		1.	0.00	0.00 }	ì	
		Į.		99		Į.	0.00	0.0
66 WAREHOUSE REVOLVING FUND Expenditure Detail	1				}	1		
	0.00	0.00			<u>.</u>	1	44	
Other Sources/Uses Detail		a a		1	0.00	0.00		
Fund Reconciliation	i	Í			İ	L	0.00	0.0
37 SELF-INSURANCE FUND				XX.		Į.	į	
Expenditure Detail Other Sources/Uses Detail	0.00	0.00		and a	[Į.	į	
		11.			0.00	0.00	}	
Fund Reconciliation		1				1	0.00	0.0
71 RETIREE BENEFIT FUND	1	Î		A Section	ļ		į	
Expenditure Detail				9	İ		***************************************	
Other Sources/Uses Detail	į		1		0.00			
Fund Reconciliation	1	-	1	N.		L	0.00	0.0
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND	{			200				
Expenditure Detail	0.00	0.00		in a	ŀ		1	
Other Sources/Uses Detail		and and and and and and and and and and	1	· 1	0.00	2	1	
Fund Reconciliation	ļ	a de la companya de la companya de la companya de la companya de la companya de la companya de la companya de		Topics .		No.	0.00	0.0
6 WARRANT/PASS-THROUGH FUND		ą	. 1	and the same of th		-		
Expenditure Detail		1		3	-		1	
Other Sources/Uses Detail		3		and the same of th		3	}	
Fund Reconciliation		Seaso		Į.		9	0.00	0.0
5 STUDENT BODY FUND	1	1.		The state of the s	1	1		0.0
Expenditure Detail		2000		to and a			•	
Other Sources/Uses Detail		2000		i i		9	}	
Fund Reconciliation	il de la companya de	Sea.	1	West	-	To the second	, l	
TOTALS	0.00	0.00	0.00	0.00	299.851.00	299,851.00	0.60	0.0 2000-2000-2000-2000-2000-2000-2000-2

escription	Direct Costs Transfers in 5750	s - Interfund Transfers Out 5750	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
SENERAL FUND		TANK TRANSPORTER TO SERVICE CONTRACTOR CONTRACTOR OF THE CONTRACTO			1	1004-1062	2010	3G 1U
Expenditure Detail	9.00	0.00	0.00	0.00		1		4.71
Other Sources/Uses Detail Fund Reconciliation				Learn Land	0.00	283,600.00		
CHARTER SCHOOLS SPECIAL REVENUE FUND	}	200000	William Park	ideoxes				
Expenditure Detail	0,00	9,00	0,00	0.00 \$	and the second s			
Other Sources/Uses Detail	OF THE REAL PROPERTY.	- Control		200	0.00	0.00		1.5
Fund Reconciliation SPECIAL EDUCATION PASS-THROUGH FUND	7 7/10/10/10/10/10/10/10/10							
Expenditure Detail		G-Ag	1	Sa pa	i			
Other Sources/Uses Detail				viewa				
Fund Reconciliation								
ADULT EDUCATION FUND Expenditure Detail	0.00	0,00	0.00	202				
Other Sources/Uses Detail	0.007	0,00	V.UU	0.00	0.00	0.00		
Fund Reconciliation		and the same of th		Absetza	Xi22	0,001		
CHILD DEVELOPMENT FUND		5		J.May	1			
Expenditure Detail	6.00	0.00	0.00	0.00				
Other Sources/Uses Detail Fund Reconciliation		-	Į.		0.00	0.00		
CAFETERIA SPECIAL REVENUE FUND				W.				
Expenditure Detail	0.00	0.00	0.00	0.00	ļ			
Other Sources/Uses Detail		2			42,833.00	0.00		
Fund Reconciliation DEFERRED MAINTENANCE FUND	Ì	· · ·		ž.				
Expenditure Detail	0.90	0.00		ĥ		Í		
Other Sources/Uses Detail	0.00	0.00		AN CAN	50,000,00	0.00		
Fund Reconciliation		ADDRESS A		il e	20,200,00	0.00		
PUPIL TRANSPORTATION EQUIPMENT FUND		A CONTRACTOR CONTRACTO		books)		Ì		
Expenditure Detail	0.00	0.00		STATE OF THE PARTY				
Other Sources/Uses Detail Fund Reconciliation	1	7ZCD-bis		-	0.00	0.00		
PECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY		PATALONI	ļ		Ì	a.		
Expenditure Detail		6		D.W.				
Other Sources/Uses Detail		9		between	6.00	0.00		
Fund Reconciliation	1	eawara.		have			l	
SCHOOL BUS EMISSIONS REDUCTION FUND Expenditure Detail	0.00	0.00		andixa	a de la composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della comp			
Other Sources/Uses Detail	9,00	CLUU B			0,00	0.00		
Fund Reconciliation	1	90.00		t Arms	0,00	0.00		
FOUNDATION SPECIAL REVENUE FUND	į	District.		ternation	ļ			
Expenditure Detail	0.00	0.80	0.00	0.00	ŀ			
Other Sources/Uses Detail Fund Reconciliation		Ì		<u> </u>		0,00		
PURE RECONCINATION SPECIAL RESERVE FUND FOR POSTEMPLOYMENT SENEFITS	TO COLUMN	li de la companya de la companya de la companya de la companya de la companya de la companya de la companya de		botomate	Ī	000		
Expenditure Detail		ŀ		ĺ		, and a second		
Other Sources/Uses Detail			117		0,00	0.00		
Fund Reconciliation	the state of the s							
BUILDING FUND Expenditure Detail		2.55			ł	i de		
Cher Sources/Uses Detail	0.00	0.00		97.	0.00	0.00		
Fund Reconciliation		ll adop	1	and the same of th	<u>u,vu</u>	0.00		
CAPITAL FACILITIES FUND	and the second	Ì		Hi s				
Expenditure Detail	0.00	0.00	į	хово		į		
Other Sources/Uses Detail		775	Limited	empe-	0.00	0.00		
Fund Reconciliation STATE SCHOOL BUILDING LEASE/FURCHASE FUND		ATOMO		WALL		E November 1		
Expenditure Detail	0.00	0.00		200	İ			
Other Sources/Uses Detail				2005	0.00	0.00		
Fund Reconciliation		S-VAGE						
COUNTY SCHOOL FACILITIES FUND	* *-	and the second	1	TACOPA.	***************************************			
Expenditure Detail Other Sources/Uses Detail	0.00	0.00				, a-		
Fund Reconciliation		Marion		and and	0.00	0.00		
PECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS		ovelenti:		State	and a second	Time and the second		
Expenditure Detail	0.00	0.00		rdssbox	***	E S		
Other Sources/Uses Detail			j		190,767.00	0.00		
Fund Reconciliation TAP PROJ FUND FOR BLENDED COMPONENT UNITS		(alabel	1	in the state of th				
Expenditure Detait	0.00	0.00		Ĭ	}		[
Other Sources/Uses Detail	0.50	0.00 1			0.00	0.60	İ	
Fund Reconciliation	1	reference of the second			0.00			
BOND INTEREST AND REDEMPTION FUND	1	conne	}		}			
Expenditure Detail Other Sources/Uses Detail		NEW YORK		Į	0.00	2 5 - 1		
Fund Reconciliation	1	No.		-	0.00	0.00		
EBT SVC FUND FOR SLENDED COMPONENT UNITS	Annual	Settino				THE STATE OF THE S]	
Expenditure Detail	Ī	022606	į	NAMES OF TAXABLE PARTY.	1	Tenney.		
Other Sources/Uses Detail	Į	Walter		1	0.00	0.00		
Fund Reconciliation	Ì	and the state of t						
FAX OVERRIDE FUND Expenditure Detail		Î	1	ì	}		,	
Other Sources/Uses Detail	ļ		1		0.00	0.00		
Fund Reconciliation	ļ	1	1	-	0.00	0,00 (
DEBT SERVICE FUND			1	PE15039	and the same of th			
Expenditure Detail					-			
Other Sources/Uses Detail Fund Reconciliation	ł	Carrier Control		<u></u>	0.00	0.00		
Fond Reconcitation FOUNDATION PERMANENT FUND		Name of the last o		1250000				
Expenditure Detail	0.00	0.00	0.00	0.00	-		A CONTRACTOR OF THE CONTRACTOR	
Other Sources/Uses Detail						0.00		
Fund Reconciliation	į	NO PERSONAL PROPERTY OF THE PERSONAL PROPERTY	T-CALLET	Ĩ			C Afficiation	
CAFETERIA ENTERPRISE FUND		2 0 2		4		1000	5	
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	47 of 26	0.00		4.4.4		
		li .	4/ 01/03)	0.00	0.00 }	į	

July 1 Budget (Single Adoption) 2013-14 Budget SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

Description	Direct Costs Transfers In 5750	- Interfund Transfers Out 5750	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
62 CHARTER SCHOOLS ENTERPRISE FUND	1	THE RESIDENCE OF THE PARTY OF T		7,550	0000-0025	1000-1023	5310	3010
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0.00		0.00	V.00	0,00	0.00		
Fund Reconditiation					<u> </u>	0.00		
63 OTHER ENTERPRISE FUND				O COLOR	ļ	1		
Expenditure Detail	0.00	0.00				SOUTH STATE OF THE		
Other Sources/Uses Deteil			į.	Ì	0.00	0.00		
Fund Reconcilization				Î	0.00	0.00		
66 WAREHOUSE REVOLVING FUND				Í		į		
Expenditure Detail	0.00	0.00			į	90.5		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation		į		1	0.00			
67 SELF-INSURANCE FUND		Š		Ì		j		
Expenditure Detail	0.00	0.00			İ	į	. 1	
Other Sources/Uses Detail			:		0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND						. 1		
Expenditure Detail			į			s.		
Other Sources/Uses Detail				9	0.00	ž.		
Fund Reconciliation					Water and the second of the se	N. S. S. S. S. S. S. S. S. S. S. S. S. S.		
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND						Š.		
Expenditure Detail	0.00	0.00				Ĵ		
Other Sources/Uses Detail				i	0.00			
Fund Reconciliation				Š				
76 WARRANT/PASS-THROUGH FUND						\$		
Expenditure Detail						Technol.		
Other Sources/Uses Detail		Î				20		
Fund Reconciliation		ķ.	1			i i		
95 STUDENT BODY FUND		and the second				2000		
Expenditure Detail						900		
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	283,600,00	283,600.00	2000 VIII VIII VIII VIII VIII VIII VIII	

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	2012-13 E	stimated Ac	tuals [29	013-14 Budg	et
Description	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
General Education			123.25	123.25	123.25	123.25
a. Kindergarten	16.23	16.23				
 b. Grades One through Three 	38.85	38.85				
c. Grades Four through Six	34.82	34.82				
d. Grades Seven and Eight	22.40	22.40				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	The state of the s					
g. Community Day School						
2. Special Education						
a. Special Day Class	1.77	1.77	- Contract			
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	4.83	4.83	1			
c. Nonpublic, Nonsectarian Schools - Licensed						
Children's Institutions			A MANAGEMENT			
3. TOTAL, ELEMENTARY	118.90	118.90	123,25	123.25	123.25	123.25
HIGH SCHOOL	or Proportion to mission mount amous marinaum music	Ал пашина протину, развитите продосту в котронура уздужду.	กระบบ เมื่อเกลา เมื่อ เมื่อเกลา เกลา เกลา เกลา เกลา เกลา เกลา เกลา	MARTINIA MARTINIA MARTINIA MARTINIA DI PARTINIA DI	harmmannamanninanista in in in in in in in in in in in in in	elexanement and harmanism.
General Education						T
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes				293556		
d. Home and Hospital			2855855			
e. Community Day School]	1			
Special Education			1	A STATE OF THE RESIDENCE OF THE PROPERTY OF TH		1
a. Special Day Class	et en maria		distriction			
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	¥		ļ	**************************************		
c. Nonpublic, Nonsectarian Schools - Licensed						-
Children's Institutions	- The state of the					
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	1 000
COUNTY SUPPLEMENT	¥	U.UU	U.UU 3	0.00	V.UV экспоничение сеосистения иниверсион	0.00
7. County Community Schools (EC 1982[a])		i				\$ 100 mm a marrier a marrier of the
a. Elementary	Market					
b. High School						-
8. Special Education	NEW TOTAL TO			~		
Special Day Class - Elementary	4.26	4.35	- Avance			
b. Special Day Class - Elementary b. Special Day Class - High School	4.35	4.35	ļ			
c. Nonpublic, Nonsectarian Schools - Elementary	£					
			<u> </u>			È
d. Nonpublic, Nonsectarian Schools - High School	[
e. Nonpublic, Nonsectarian Schools - Licensed			a delian			
Children's Institutions - Elementary			1 8			<u> </u>
f. Nonpublic, Nonsectarian Schools - Licensed			Throws			
Children's Institutions - High School	ļ		-			ļ
9. TOTAL, ADA REPORTED BY	TANAPAN TANAPA	Î Î	TO THE PARTY OF TH			ļ
COUNTY OFFICES		4.35	0.00]	0.00	0.00	0.00
10. TOTAL, K-12 ADA	724VCm		sirts/note			
(sum lines 3, 6, and 9)	123.25	123.25	123.25	123.25	123.25	123.25
11. ADA for Necessary Small Schools				0.000	\$ \$ 5 E E	
also included in lines 3 and 6.			ĮJ	949888	88588	
12. REGIONAL OCCUPATIONAL				9 ST 32 W 18 88		
CENTERS & PROGRAMS*						

29. Regular Elementary and High School ADA

	2012-13 E	stimated Ac	tuals [2	013-14 Budg	et
Description	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*	0.0000000000000000000000000000000000000					0.0000000000000000000000000000000000000
14. Adults Enrolled, State Apportioned*		9,0000000000000000000000000000000000000		10 PM	64.00.000.00.00	
15. Students 21 Years or Older and						
Students 19 or Older Not						
Continuously Enrolled Since Their	3.50					
18th Birthday, Participating in				13466		
Full-Time Independent Study*	10000000					
16. TOTAL, CLASSES FOR ADULTS						
(sum lines 13 through 15)			T			1
17. Adults in Correctional Facilities						
18. TOTAL, ADA						
(sum lines 10, 12, 16, and 17)	123.25	123.25	123.25	123.25	123.25	123.25
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*				5.6.0.3556		
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS						
(sum lines 19 and 20)	1	N. (1982)				APANTON PROPERTY OF THE PARTY O
COMMUNITY DAY SCHOOLS - Additional Funds		1	1	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	1	1
22. ELEMENTARY	S. Company		No rimere			
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						1
b. 7th & 8th Hour Pupil Hours (Hours)*23. HIGH SCHOOL						T .
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	\$ E		9944			B-14-14
b. 7th & 8th Hour Pupil Hours (Hours)*		<u> </u>				
CHARTER SCHOOLS	A TOTAL STREET, CONTRACTOR OF STREET, SPECIAL	OVICENTIAL PROPERTY CONTRACTOR CO	Wasan and the same of the same		. Design Action of the Company of th	
24. Charter ADA Funded Through the Block Grant		[
a, Charters Sponsored by Unified Districts - Resident	Vision					
(EC 47660) (applicable only for unified districts with) BYCO		are constant			
Charter School General Purpose Block Grant Offset	57794		and the same of th		1	
recorded on line 30 in Form RL)	BATTHEE				į.	
b. All Other Block Grant Funded Charters	orden and a second				 	1
25. Charter ADA Funded Through the Revenue Limit				***************************************	1	
26. TOTAL, CHARTER SCHOOLS ADA			T			***************************************
(sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL	TRANSFER	general sense en en en en en en en en en en en en en	A STATE OF THE WORLD WITH STATE OF THE STATE			
28. Regular Elementary and High School ADA (SB 937)						
BASIC AID OPEN ENROLLMENT	1979 sammatas ero musikas kiril katilik (1984-1984)	des en en en en en en en en en en en en en	***************************************	a naaddan oo ddadoo'd oo ddon dad dad dad aa daddan ddadd ddad		CONTRACTOR CONTRACTOR AND CONTRACTOR OF THE CONTRACTOR
		T			T	

^{*}ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2008-09 through 2014-15.

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
BASE REVENUE LIMIT PER ADA			
Base Revenue Limit per ADA (prior year)	0025	6,738.95	6,941.95
2. Inflation Increase	0041	203,00	101.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA	a particular	***************************************	
(Sum Lines 1 through 3)	0024	6,941.95	7,042.95
REVENUE LIMIT SUBJECT TO DEFICIT	and the second s		
5. Total Base Revenue Limit			THE THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN
a. Base Revenue Limit per ADA (from Line 4)	0024	6,941.95	7,042.95
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719		
c. Revenue Limit ADA	0033	123.25	123.25
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	855,595.34	868,043.59
6. Allowance for Necessary Small School	0489	**************************************	
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		THE PROPERTY SERVICES AND ADDRESS OF THE PROPERTY OF THE PROPE
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173	WARRIED A STORM THREE TWO COMMANDER AND A LABOR AND A	7 1 T 1000 T 10 W 10 W
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines	na na na na na na na na na na na na na n		****
5d through 11, plus Line 13, minus Lines 12 and 14)	0082	855,595,34	868,043.59
DEFICIT CALCULATION	CONTRACTOR CONTRACTOR	en kriter vertra at remonitaria annano musa auren alamenta anta atra atra atra di Proporta a	renera a ser en commencia en en en en en en en en en en en en en
16. Deficit Factor	0281	0:77728	0.77728
17. TOTAL DEFICITED REVENUE LIMIT			
(Line 15 times Line 16)	0284	665,037.15	674,712.92
OTHER REVENUE LIMIT ITEMS		Re ¹ entitudes ti America (com ani anno anno anno anno anno anno anno	entre entre la commence de la commence de la commence de la commence de la commence de la commence de la comme
18. Unemployment Insurance Revenue	0060	40,756.00	28,067.00
19. Less: Longer Day/Year Penalty	0287	0.00	
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	
21. Less: PERS Reduction	0195	9,017.00	0.0
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	
23. TOTAL, OTHER REVENUE LIMIT ITEMS	1		
(Sum Lines 18 and 22, minus Lines 19 through 21)		31,739.00	28,067.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	696,776,15	702,779.92

THE PROPERTY OF THE BEAT PROPERTY OF THE PROPE		500 A CONTROL OF THE STREET OF	
A Additional and the Additional	Principal		
	Appt. Software	2012-13	2042 41
Description	Data ID	Estimated Actuals	2013-14 Budget
REVENUE LIMIT - LOCAL SOURCES	the trace of the t	Louisian Malaisi	LJUUGGL
25. Property Taxes	0587	4,726,765.00	4,858,895.00
26. Miscellaneous Funds	0588	0.00	4,000,000.00
27. Community Redevelopment Funds	0589, 0721	122,986.00	
28. Less: Charter Schools In-lieu Taxes	0595	1,436,423.00	1,847,639.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES		1,1700,72.0.001	1,047,000.00
(Sum Lines 25 through 27, minus Line 28)	0126	3,413,328.00	3,011,256.00
30. Charter School General Purpose Block Grant Offset		0,110,010.00	0,011,200.00
(Unified Districts Only)	0293		ļ
31. STATE AID PORTION OF REVENUE LIMIT			
a. Gross State Aid Portion of Revenue Limit	TO THE PARTY OF TH	Western	
(Sum Line 24 minus Lines 29 and 30;		NAME OF THE PARTY	
if negative, then zero)	0111	0.00	0.00
b. Less: Education Protection Account (Object 8012)	0736	27,250.00	24,650.00
c. NET STATE AID		21,200.001	24,000.00
(Line 31a minus 31b; if negative, then zero)	0737	0.00	0.00
OTHER ITEMS	en kannen er er en en en en en en en en en en en en en	minetonical resource in transmission in management of the property of the prop	0.00
32. Less: County Office Funds Transfer	0458	23,594.00	23,594.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002	N-22-People	
35. Pupil Promotion and Retention Programs	**************************************	CLYKENOG	1
(Retained and Recommended for Retention,	di Jawa	B)	
and Low STAR and At Risk of Retention)	9016, 9017		SA CONTRACTOR OF THE CONTRACTO
36. Apprenticeship Funding	0570	**************************************	
37. Community Day School Additional Funding	3103, 9007	200	
38. Basic Aid "Choice"/Court Ordered Voluntary	0634, 0629,	A Amount	
Pupil Transfer/Basic Aid Open Enrollment	9037		
39. Basic Aid Supplement Charter School Adjustment	9018	184,715.00	184,715.00
40. All Other Adjustments			
41. TOTAL, OTHER ITEMS			
(Sum Lines 33 through 40, minus Line 32)		161,121.00	161,121.00
42. TOTAL, NET STATE AID PORTION OF REVENUE			
LIMIT (Sum Lines 31c and 41)			· · ·
(This amount should agree with Object 8011)		161,121.00	161,121.00
43. Less: Revenue Limit State Apportionment Receipts			
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT	7	The Carlot	y selection
(Line 42 minus Line 43)		161,121.00	

OTHER NON-REVENUE LIMIT ITEMS	денет на при при при при при при при при при при		
45. Core Academic Program	9001	0.00	0.00
46. California High School Exit Exam	9002	0.00	0.00
47. Pupil Promotion and Retention Programs			
(Retained and Recommended for Retention,			100
and Low STAR and At Risk of Retention)	9016, 9017	0.00	0.00
48. Apprenticeship Funding	0570	0.00	0.00
49. Community Day School Additional Funding	3103, 9007	0.00	0.00

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

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

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and

CRITERIA AND STANDARDS

CRITERION: Average Daily Attendance

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

	Percentage Level	D	District ADA		
	3.0%	0	to	300	
	2.0%	301	to	1,000	
	1.0%	1,001	and	over	
Estimated P-2 ADA column, lines 3, 6, and 25):	123				
District's ADA Standard Percentage Level:	3.0%				

1A. Calculating the District's ADA Variances

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

	Revenue Limit (Funded) ADA		ADA Variance Level	
	Original Budget Estimated/Unaudited Actuals		(If Budget is greater	
Fiscal Year	(Use Form RL, Line 5c [5b])	(Form RL, Line 5c [5b])	than Actuals, else N/A)	Stetus
Third Prior Year (2010-11)	159.00	166,07	N/A	Met
Second Prior Year (2011-12)	162.00	159.94	1.3%	Met
First Prior Year (2012-13)	131.00	123.25	5.9%	Not Met
Budget Year (2013-14) (Criterion 4A1, Step 2a)	123.25	TO SECULIAR TO SEC		

1B. Comparison of District ADA to the Standard

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

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

Explanation: (required if NOT met)	Decline in enrollment due to a combination of families moving out of the area to lower income housing like in Novato, East Bay and the growth of the district Charter School (Willow Creek Academy).	TANKS OF THE PROPERTY OF THE PA
		· Anna

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

(maning a constant)	Explanation: (required if NOT met)	Decline in enrollment due to a combinations of families moving out of the area to lower income housing like in Novato, East Bay and the growth of the district Charter School (Willow Creek Academy).
	(rodanca ii 110) iiici)	

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		Percentage Level	Di	strict AD	A
		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 3, 6, and 25):	123			
District's Enrolln	nent Standard Percentage Level:	3.6%			
A. Calculating the District's Enrollment	Variances	56	THE WASHINGTON SECURITION SECURITION OF THE WASHINGTON SECTION SECURITION SECT	E#Ahilmana.mmana.m	
DATA ENTRY: Enter data in the Enrollment, Buxiracted or calculated.	Enrollm		Enrollment Variance Lev (If Budget is greater		
Fiscal Year	Budget	CBEDS Actual	than Actual, else N/A)		Status
hird Prior Year (2010-11)	157	160	N/A		Met
hird Prior Year (2010-11) Second Prior Year (2011-12)	157 131	160 149	N/A N/A	The state of the s	Met Met
hird Prior Year (2010-11) Second Prior Year (2011-12) First Prior Year (2012-13)	157 131 118	160	N/A	Annual de la company de la com	Met
hird Prior Year (2010-11) Second Prior Year (2011-12) First Prior Year (2012-13)	157 131	160 149	N/A N/A	The second secon	Met Met
Third Prior Year (2010-11) Second Prior Year (2011-12) First Prior Year (2012-13) Budget Year (2013-14)	157 131 118 123	160 149	N/A N/A		Met Met
Fiscal Year Third Prior Year (2010-11) Second Prior Year (2011-12) First Prior Year (2012-13) Budget Year (2013-14) 2B. Comparison of District Enrollment to DATA ENTRY: Enter an explanation if the stance 1a. STANDARD MET - Enrollment has not	157 131 118 123 123 14 15 16 16 16 16 16 16 16	160 149 120	N/A N/A N/A		Met Met

STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

- 4		\sim	$\overline{}$	_
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Explanation: (required if NOT met)

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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.

	P-2 ADA	Enrollment	
	Estimated/Unaudited Actuals	CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines 3, 6, and 25)	(Criterion 2, Item 2A)	of ADA to Enrollment
Third Prior Year (2010-11)	157	160	98.1%
Second Prior Year (2011-12)	131	149	87.9%
First Prior Year (2012-13)	119	120	99.2%
		Historical Average Ratio:	95.1%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%); 95.6%

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

DATA ENTRY: If Form MYP exists, Estimated P-2 ADA for the two subsequent years will be extracted; if not, enter Estimated P-2 ADA data in the first column. Enter data in the Enrollment column for the two subsequent years. All other data are extracted or calculated.

Estimated P-2 ADA

	Budget	Enrollment		
	(Form A, Lines 3, 6, and 25)	Budget/Projected		
Fiscal Year	(Form MYP, Line F2)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2013-14)	123	123	100.0%	Not Met
1st Subsequent Year (2014-15)	123	123	100.0%	Not Met
2nd Subsequent Year (2015-16)	123	123	100.0%	Not Met

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

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

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

Explanation:					
(required if NOT met)					

The District is in hopes that the student enrollment will stabilize at the current 123 ADA, since it was able to maintain a stable 2nd semster this past year.

4. CRITERION: Revenue Limit

STANDARD: Projected revenue limit 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 and the funded cost-of-living adjustment (COLA) plus or minus one percent.

For basic aid districts, projected revenue limit 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 revenue limit has not changed from the prior fiscal year by more than the funded cost-of-living adjustment plus or minus one percent.

4A1. Calculating the District's Revenue Limit Standard

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year columns for Step 1a and Step 2a will be extracted; if not, enter data for the two subsequent years. In addition, the deficit factor, Step 1b, for the two subsequent years will be extracted from Form MYP if it exists; if not, it will link from the Budget Year column, but may be overwritten. All other data are extracted or calculated.

Projected Revenue Limit

Projec	ted Revenue Limit	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
Step 1	- Funded COLA	(2012-13)	(2013-14)	(2014-15)	(2015-16)
a.	Base Revenue Limit (BRL) per ADA				
	(Form RL, Line 4) (Form MYP,			Vesseeves	
	Unrestricted, Line A1a)	6,941.95	7,042.95	7,042.95	7,042.95
b.	Deficit Factor			and the same of th	
	(Form RL, Line 16) (Form MYP,	0.75740	0 77700	. ====	22700
	Unrestricted, Line A1g)	0.77728	0.77728	0,77728	0,77728
c.	Funded BRL per ADA			1	
	(Step 1a times Step 1b)	5,395.84	5,474.34	5,474.34	5,474.34
d.	Prior Year Funded BRL				or and a second
	per ADA		5,395.84	5,474.34	5,474.34
€.	Difference			1	COMPANY
	(Step 1c minus Step 1d)	<u> </u>	78.50	0.00	0.00
f.	Percent Change Due to COLA		1		
	(Step 1e divided by Step 1d)		1.45%	0.00%	0.00%
Step 2	- Change in Population				
a.	Revenue Limit (Funded) ADA				
	(Form RL, Line 5c) (Form MYP,				
	Unrestricted, Line A1c)	123.25	123.25	123.25	123.25
b.	Prior Year Revenue				ý
	Limit (Funded) ADA		123.25	123.25	123.25
c.	Difference				3
	(Step 2a minus Step 2b)		0.00	0.00	0.00
đ.	Percent Change Due to Population				
	(Step 2c divided by Step 2b)		0.00%	0.00%	0.00%
Step 3	- Total Change in Funded COLA and Popul	ation			
Otop 0	(Step 1f plus Step 2d)		1.45%	0.00%	0.00%
	Annual and	Revenue Limit Standard			
		(Step 3, plus/minus 1%):	N/A	N/A	N/A

4A2. Alternate Revenue Limit Standard - Basic Aid

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

Basic Aid District Projected Revenue Limit (applicable if Form RL, Budget column, line 31, is zero)

Projected Local Property Taxes (Form RL, Lines 25 thru 27) Percent Change from Previous Year

Prìor Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
4,849,751.00	4,858,895.00		
	0.19%	-100.00%	0.00%
Basic Aid Standard (percent change from	· · · · · · · · · · · · · · · · · · ·		
previous year, plus/minus 1%):	81% to 1.19%	-101.00% to -99.00%	-1.00% to 1.00%

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4A3. Alternate Revenue Limit Standard - Nec	cessary Small School			
DATA ENTRY: All data are extracted or calculated.				
Necessary Small School District Projected Reve	enue Limit (applicable if Form RL	, Budget column, line 6, is grea	ater than zero, and line 5c, RL ADA, is	s zero)
		Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Nece	ssary Small School Standard			
(Funded COLA char	ige - Step 1f, plus/minus 1%):	N/A	N/A	N/A
4B. Calculating the District's Projected Char	nge in Revenue Limit	behaviored arministration of the following the contract of the contract of the state of the contract of the co		THE PROPERTY OF THE STATE OF THE PROPERTY OF T
DATA ENTRY: Enter data in the 1st and 2nd Subse	equent Year columns for Revenue	Limit; all other data are extracted	or calculated.	
	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2012-13)	(2013-14)	(2014-15)	(2015-16)
Revenue Limit				
(Fund 01, Objects 8011, 8012, 8020-8089)	5,038,122.00	5,044,666.00	5,100,544.00	5,101,638.00
District's Proje	cted Change in Revenue Limit:	0.13%	1.11%	0.02%
	Basic Aid Standard:	-,81% to 1.19%	-101.00% to -99.00%	-1.00% to 1.00%
	Status:	Met	Not Met	Met
	SIII SANISA ON PARISAN PARISAN AND SANISAN AND AND SANISAN AND AND SANISAN AND AND SANISAN AND SANISAN ON SANISAN	Northest transfers of an Elementories and constitution was demandered as a constitution of a constitution of a		
4C. Comparison of District Revenue Limit to	the Standard	al Mandalon Politica de Company (America per Specialis Novi antique la colonidada del constituir de Company (America per Specialis Specialis Company)	A remind a V draminetan kilos kilmia hekolowen (120 kilos kildili). A reminda kilokolo ilikila kenanbaren kahilos kilo kilo kururalman sa sa masa	
DATA ENTRY: Enter an explanation if the standard 1a. STANDARD NOT MET - Projected change projection(s) exceed the standard(s) and a	in revenue limit is outside the star			ide reasons why the
	nad a a small spike in property taxe to be conservative.	es in the 13-14 school year (by 2.4	1%). To be conservative the district is g	oing to estimate the 1.5% for

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5. CRITERION: Salaries and Benefits

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

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.

Estimated/Unaudited Actuals - Unrestricted

(Resources 0000-1999)

Ratio

	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2010-11)	2,087,955.06	3,374,658.74	61.9%
Second Prior Year (2011-12)	1,770,387.64	2,951,741.50	60.0%
First Prior Year (2012-13)	1,963,926.00	3,168,727.00	62.0%
		Historical Average Patin:	K1 30%

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage			
(Criterion 10B, Line 4):	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard			
(historical average ratio, plus/minus the greater			
of 3% or the district's reserve standard percentage):	56.3% to 66.3%	56.3% to 66.3%	56.3% to 66.3%

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

	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Budget Year (2013-14)	1,800,859.00	2,647,576.00	68.0%	Not Met
1st Subsequent Year (2014-15)	1,761,731.00	2,412,707.00	73.0%	Not Met
2nd Subsequent Year (2015-16)	1,505,206.00	2,056,182.00	73.2%	Not Met

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

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

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

Explanation: (required if NOT met) The District is contracint with the Marin County Office of Education for interim services in the following areas; Superintendent, Psychologist, Nurse. It also contracts out for Speechpatholgist and Special Ed Director services (some areas that would normal be direct hire but because our district is so small it contracts out).

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2013-14)	(2014-15)	(2015-16)
 District's Change in Population and Funded COLA 			
(Criterion 4A1, Step 3):	1.45%	0.00%	0,00%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-8.55% to 11.45%	-10.00% to 10.00%	-10.00% to 10.00%
District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-3.55% to 6.45%	-5.00% to 5.00%	-5,00% to 5,00%

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

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

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

		Percent Change	Change Is Outside
Object Range / Fiscal Year	Amount	Over Previous Year	Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2012-13)	327,955.00		
Budget Year (2013-14)	326,356,00	-0,49%	No
1st Subsequent Year (2014-15)	300,758.00	-7,84%	Yes
2nd Subsequent Year (2015-16)	277,259.00	-7.81%	Yes

Explanation: (required if Yes)

The District had increase in Federal revenues in the past 12-13 school year but it is budgeting for reductions based on budget cuts at the federal level.

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

First Prior Year (2012-13) Budget Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16)

888,434.00		
900,344.00	1.34%	No
900,344,00	0.00%	No
900,344.00	0,00%	No

Explanation: (required if Yes)

The district had increases in all of it's categorical funding this past school year and now that LCFF has been passed it will recieve the full categorical amounts (no fair share calculation, held harmless).

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

First Prior Year (2012-13) Budget Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16)

1,128,171.00		
677,924.00	-39.91%	Yes
683,027.00	0.75%	No
609,924.00	-10.70%	Yes

Explanation: (required if Yes) Decrease in grant allocations from Marin Community Foundation

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

First Prior Year (2012-13) Budget Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16)

	NE PROGRAMMA INTERNATIONAL MARCINA PROGRAMMA PROGRAMMA AND PROGRAMMA AND PROGRAMMA AND AND AND AND AND AND AND AND AND AN			
	329.871.19			
	134.821.00	-59.13%	Yes	
	FOT, O4. 1. VV	"QQ, (Q)V	140	
- 3	104.029.00	-22.84%	Yes	
	104,023.00	-24.0470	162	
- 3	404 000 00	0.0001	6.1	
- 1	104,029,02	0.00%	No i	

Explanation: (required if Yes) Reductions in budget due to reallocation of the program needs

	ting Expenditures (Fund 01, Objects 5000-5			
First Prior Year (2012-13)		1,782,223,81		AN-15 AN AND AND AND AND AND AND AND AND AND
Budget Year (2013-14)		1,545,795.00	-13.27%	Yes
1st Subsequent Year (2014-15)		1,458,016.00	-5.68%	Yes
2nd Subsequent Year (2015-16)		1,210,678.00	-16.96%	Yes
Explanation: (required if Yes)	Decrease in grant allocation from Marin Con	nmunity Foundation so services were r	educed.	
6C. Calculating the District's C	hange in Total Operating Revenues and	Expenditures (Section 6A, Line 2)	THE RESIDENCE OF THE PROPERTY
DATA ENTRY: All data are extracted	d or calculated.			MARKETING COLOR CO
Object Range / Fiscal Year		Amount	Percent Change Over Previous Year	Status
The state of a state of the sta			3751110310031001	Otatos
Total Federal, Other State	, and Other Local Revenue (Criterion 6B)			
First Prior Year (2012-13)		2,344,560,00		
Budget Year (2013-14)		1,904,624.00	-18.76%	Not Met
1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16)		1,884,129.00	-1.08%	Mei
zna odosegaent real (2015-10)		1,787,527.00	-5.13%	Met
Total Books and Supplies	, and Services and Other Operating Expend	litures (Criterion 6R)		
First Prior Year (2012-13)	,	2,112,095.00		
Budget Year (2013-14)		1,680,616.00	-20.43%	Not Met
1st Subsequent Year (2014-15)		1,562,045.00	-7.06%	Met
2nd Subsequent Year (2015-16)		1,314,707.02	-15.83%	Not Met
projected change, description standard must be entered in Explanation: Federal Revenue (linked from 6B if NOT met) Explanation:	pjected total operating revenues have changed one of the methods and assumptions used in the Section 6A above and will also display in the The District had increase in Federal revenue. The district had increases in all of it's catego amounts (no fair share calculation, held harm	ne projections, and what changes, if an explanation box below. Is in the past 12-13 school year but it is the past 12-13 school year but it is the past 12-13 school year but it is the past 12-13 school year but it is past school year and	y, will be made to bring the projec budgeting for reductions based o	of the operating revenues within the
Other State Revenue (linked from 6B if NOT met)	amounts (no tair share calculation, neto nam	ness).	The state of the s	And the part of th
Explanation; Other Local Revenue (linked from 6B if NOT met)	Decrease in grant allocations from Marin Cor	mmunity Foundation		
the projected change, descr	ojected total operating expenditures have chan iptions of the methods and assumptions used entered in Section 6A above and will also disp	in the projections, and what channes, i	or more of the budget or two subs if any, will be made to bring the pro	equent fiscal years. Reasons for ojected operating expenditures
Explanation: Books and Supplies (linked from 6B If NOT met)	Reductions in budget due to reallocation of the	ne program needs		
Explanation: Services and Other Exps (linked from 6B if NOT met)	Decrease in grant allocation from Marin Com	munity Foundation so services were re	educed.	

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7. CRITERION: Facilities Maintenance

	STANDARD: Confirm that the and sections 17584 (Deferred Mainter	nual contribution for facilities mance) and 17070.75 (Ongoing	naintenance funding is not le gand Major Maintenance/Re	ess than the amounts required purestricted Maintenance Account), if	rsuant to Education Code applicable.		
7A. D	etermining the District's Compliance	with the Contribution Require	ment for EC Section 17584 -	Deferred Maintenance			
NOTE	IOTE: SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), eliminates the local match requirement for Deferred Maintenance from 2008-09 through 2014-15. Therefore, this section has been inactivated for that period.						
78. D (Char	etermining the District's Compliance pter 7, Statutes of 2011), effective 200	with the Contribution Require 08-09 through 2014-15 - Ongoin	ment for EC Section 17070,7 g and Major Maintenance/Ro	5 as modified by Section 17070.76 estricted Maintenance Account (ON	6 and amended by SB 70 IMA/RMA)		
NOTE	: SB 70 (Chapter 7, Statutes of 2011) extended 17070.75 from 3 percent to 1 percent. T	ends EC Section 17070.766 from 20 herefore, the calculation in this secti	108-09 through 2014-15. EC Section has been revised accordingly	tion 17070.766 reduced the contributions for that period.	required by EC Section		
DATA met, e	ENTRY: Click the appropriate Yes or No b nter an X in the appropriate box and enter	outton for special aducation local plan an explanation, if applicable.	n area (SELPA) administrative u	nits (AUs); all other data are extracted or	calculated, If standard is not		
1.	a. For districts that are the AU of a SEL! the SELPA from the OMMA/RMA req			rticipating members of	No		
	 b. Pass-through revenues and apportion (Fund 10, objects 7211-7213 and 722) 			C Section 17070.75(b)(2)(C)	0.00		
2.	Ongoing and Major Maintenance/Resi	tricted Maintenance Account					
	Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	5,379,081.00	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status		
	Net Budgeted Expenditures and Other Financing Uses	5,379,081,00	53,790.81	266,009.00	Met		
lf stan	dard is not met, enter an X in the box that	best describes why the minimum re		Fund 01, Resource 8150, Objects 8900	-8999		
		Not applicable (district does not p	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)])
	Other (explanation must be provided)
Explanation: (required if NOT met and Other is marked)	

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8. CRITERION: Deficit Spending

Explanation: (required if NOT met)

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. C	alculating the District's Deficit Spend	ing Standard Percentage Le	Vels		
DATA	ENTRY: All data are extracted or calculated	d.			
			Third Prior Year (2010-11)	Second Prior Year (2011-12)	First Prior Year (2012-13)
1.	District's Available Reserve Amounts (res a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)		894,139.42	(2011-72)	(2012-13)
	b. Undesignated Amounts (Funds 01 and 17, Object 9790)		488,801.79		
	c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)			0,00	0.0.0
	d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) e. Negative General Fund Ending Balance	es in Destricted		524,937,25	1,108,554.23
	Resources (Fund 01, Object 979Z, if n resources 2000-9999)		0.00	0.00	0.00
2,	f. Available Reserves (Lines 1a through 1	e)	1,382,941.21	524,937.25	1,108,554.23
۷,	Expenditures and Other Financing Uses a. District's Total Expenditures and Other (Fund 01, objects 1000-7999)	-	6,458,632.38	5,775,173.74	6,262,294.00
	b. Less: Special Education Pass-through 3300-3499 and 6500-6540, objects 72	11-7213 and 7221-7223)			
	 c. Plus: Special Education Pass-through 3300-3499 and 6500-6540, objects 72 d. Net Expenditures and Other Financing 	11-7213 and 7221-7223)			0.00
3.	(Line 2a minus Line 2b, or Line 2a plus District's Available Reserve Percentage		6,458,632.38	5,775,173.74	6,262,294.00
	(Line 1f divided by Line 2d)		21.4%	9.1%	17.7%
	District's Deficit Spendir	ng Standard Percentage Levels			AT THE ABOUT AND ADDRESS OF THE ABOUT ADDRESS OF THE
		(Line 3 times 1/3):	7.1%	3.0%	5.9%
8B. C	alculating the District's Deficit Spend	ing Percentages	and the Unassigned/Unappropri- Fund for Other Than Capital Out ending balances in restricted res ² A school district that is the Adm	stricted amounts in the Reserve for Econ ated accounts in the General Fund and the tlay Projects. Available reserves will be re- sources in the General Fund. sinistrative Unit of a Special Education Lo s the distribution of funds to its participation.	ne Special Reserve duced by any negative cal Plan Area (SELPA)
DATA	ENTRY; All data are extracted or calculated	3 .			
		Net Change in Unrestricted Fund Balance	Total Unrestricted Expenditures and Other Financing Uses	(If Net Change in Unrestricted Fund	
Third i	Fiscal Year Prior Year (2010-11)	(Form 01, Section E) 42,500.76	(Form 01, Objects 1000-7999) 3,487,719.74	Balance is negative, else N/A) N/A	Status Met
	d Prior Year (2011-12)	125,984.34	3,251,667.35	N/A	Met
	rior Year (2012-13)	(123,227.00)	3,378,578.00	3.6%	Met
Budge	t Year (2013-14) (Information only)	(277,430.00)	2,931,176.00		
8C. C	omparison of District Deficit Spendin	g to the Standard			re (1700) (18 A COUNT (19 CO) AND THE PRESENCE OF CONTRACT OF A COUNT OF CO
DATA 1a.	ENTRY: Enter an explanation if the standar		the standard percentage level in	two or more of the three prior years	
. •	The second section approximation and the second section approximation and the second section approximation and the second section approximation and the second section approximation and the second section approximation and the second section approximation and the second section and the second section and the second second section and the section and the second section and the second section and the second section and the second section and the second section and the second section and the second section and the second section and the second section and the second section and the second section and the second section and the second section and the second section and the second section and the second section and the section and the second section and the section and		The standard personnels (1995) III	v. nivio vi dio tilibe piloi yeals.	

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9. CRITERION: Fund Balance

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

Percentage Level 1	D	istrict ADA	
1.7%	0	to	300
1.3%	301	to	1,000
1.0%	1,001	to	30,000
0.7%	30,001	to	400,000
0.3%	400.001	and	over

^{*} 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 ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):	123
	The state of the s
District's Fund Balance Standard Percentage Level	1.7%

Unrestricted General Fund Beginning Balance 2

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,	Unrestricted Column)	Variance Level	
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2010-11)	1,064,296.13	1,064,296.13	0.0%	Met
Second Prior Year (2011-12)	1,106,796.89	1,106,796.89	0.0%	Met
First Prior Year (2012-13)	1,232,781.23	1,232,781.23	0.0%	Met
Budget Year (2013-14) (Information only)	1 109 554 23			

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

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

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

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

Explanation:	
(required if NOT met)	

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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:

Percentage Level	D	istrict ADA	
5% or \$63,000 (greater of)	0	to	300
4% or \$63,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400.001	and	over

^a 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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B):	123	123	123
District's Reserve Standard Percentage Level:	5%	5%	5%

10A. Calculating the Distric

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

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

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

If you are the SELPA AU and are excluding special education pass-through funds: a. Enter the name(s) of the SELPA(s):

b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2013-14)	(2014-15)	(2015-16)
0.00	0,00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year date 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)
- Reserve Standard Percentage Level
- Reserve Standard by Percent (Line B3 times Line B4)
- Reserve Standard by Amount (\$63,000 for districts with 0 to 1,000 ADA, else 0)
- District's Reserve Standard (Greater of Line B5 or Line B6)

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)	
5,379,081.00	5,009,838.00	4,321,759.02	
0.00	0.00	0.00	
5,379,081.00 5%	5,009,838.00 5%	4,321,759.02 5%	
268,954.05	250,491.90	216,087.95	
63,000.00	63,000.00	63,000.00	
263,954.05	250,491.90	216,087.95	

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

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(Unrest	e Amounts ricted resources 0000-1999 except Line 4):	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1.	General Fund - Stabilization Arrangements		T Promova	
~	(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		MWALL
2.	General Fund - Reserve for Economic Uncertainties	200		
~	(Fund 01, Object 9789) (Form MYP, Line E1b)	0.00		······································
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	832,124.23	546,717.23	424 000 0
4.	General Fund - Negative Ending Balances in Restricted Resources	032,124.23	340,717,23	434,030.2
₹.	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			
	(Form MYP, Line E1d)	0.00	0.00	0,0
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties			The state of the s
	(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		
8.	District's Budgeted Reserve Amount			
9.	(Lines C1 thru C7)	832,124.23	546,717.23	434,030.2
υ.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.47%	10.91%	10.04%
	District's Reserve Standard		(0,01/0	10.0470
	(Section 10B, Line 7):	268,954.05	250,491.90	216,087.9
	Status:	Met	Met	Met
10D C	omparison of District Reserve Amount to the Standard			
CHARGE PERSON	omparison of District Neserve Amount to the Standard	niekaliderreniek (Verlähet in 1905 in verschiebet Hellenbäck) deserventaaren en in 2004 in beliebet et schmid i		
DATA E	ENTRY: Enter an explanation if the standard is not met.			
1a.	STANDARD MET - Projected available reserves have met the standard for the	e budget and two subsequent fisc	al years.	
	Explanation:			
	particular annual superior ann			

2013-14 July 1 Budget (Single Adoption) General Fund School District Criteria and Standards Review

SUPF	
ATA E	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
S1.	Contingent Liabilities
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?
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? Yes
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
	In 13-14 there are one-time revenues/contributions in revenues for onging expenditures due to the need to build the educational program (teaching/staff/professional development). The District will be making reductions in the 14-15 & 15-16 to reduce (staffing/professional development) the one time expenditures down.
S3.	Use of Ongoing Revenues for One-time Expenditures
1a.	Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? No
1b.	If Yes, identify the expenditures:
\$4.	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)?
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

Explanation: (required if NOT met)

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.

District	's Contributions and Transfe	rs Standard:	-10.0% to +10.0% or -\$20,000 to +\$20,000	
95A. Identification of the District's Projected Contributions, T	ransfers, and Capital Proje	ects that may impac	the General Fund	
DATA ENTRY: For Contributions, enter data in the Projection column for fransfers in and Transfers Out, enter data in the First Prior Year. If For not exist, enter data in the Budget Year, 1st and 2nd subsequent Years	rm MYP exists, the data will be	extracted for the Budg	et Year, and 1st and 2nd Subs	get Year will be extracted. For lequent Years. If Form MYP does
Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resou		}		
First Prior Year (2012-13)	(1,164,470.00)	273,351.00	23,5%	Not Met
Budget Year (2013-14)	(1,437,821.00)	(136,613,00	The state of the s	Met
1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16)	(1,197,014.00)	(104,194,00	1	Met
zilu Subsequelli reai (2015-10)	(1,137,014.00))	7,101,101,00	Adams and the second	3
1b. Transfers In, General Fund *				
First Prior Year (2012-13)	0,00			
Budget Year (2013-14)	0.00	0.00		Met
1st Subsequent Year (2014-15)	0.00	0.00		Met
2nd Subsequent Year (2015-16)	0.00	0,00	0.0%	Met
1c. Transfers Out, General Fund *	207,773.00			
First Prior Year (2012-13)	283,600.00	75,827.00	36.5%	Not Met
Budget Year (2013-14) 1st Subsequent Year (2014-15)	303,600,00	20.000.00		Met
2nd Subsequent Year (2015-16)	353,600.00	50,000.00		Not Met
Esta Ganagaant Foot (Estato)		activities and the second seco		
Impact of Capital Projects Do you have any capital projects that may impact the general in the projects that may impact the general in the projects that may impact the general in the projects that may impact the general in the projects that may impact the general in the projects that may impact the general in the projects that may impact the general in the projects that may impact the general in the projects that may impact the general in the projects that may impact the general in the g	fund operational budget?		No	
* Include transfers used to cover operating deficits in either the genera	I fund or any other fund.			
S5B. Status of the District's Projected Contributions, Transfe	ers. and Capital Projects	natika wat tiba da ina 4 tibaka ina kata kata kata kata kata kata kata ka	HI NASHAYYI ENGAZ QUAANMAANTAA SIIN AASIA AA MARKAA NASHAYA AA MAANAA II MAA TAA TAA TAA TAA TAA TAA TAA TAA T	та станий держиний на на на на на на на на на на на на на
	The state of the second	y yangan gang atau atau atau atau atau atau atau ata		THE RESIDENCE OF THE PARTY OF THE RESIDENCE OF THE PARTY
DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Ye	s for item 1d.			
NOT MET - The projected contributions from the unrestricted pudget or subsequent two fiscal years, Identify restricted progressian the district's plan, with timeframes, for reducing or elim	rams and amount of contribution	ral fund programs have an for each program an	changed by more than the sta d whether contributions are on	andard for one or more of the going or one-time in nature.
			AND A CONTRACTOR OF THE CONTRA	
Explanation: (required if NOT met) The District is needing to add fur contribution the the Art and TSG maintain. The District will be redirevenue environment).	inrant/orograms because the o	rant amount were elen	ninated and the district had tea	icher/contractuals obligations to
MET - Projected transfers in have not changed by more than to	the standard for the budget and	d two subsequent fiscal	vears.	

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1c.	NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.				
	Explanation: (required if NOT met)	The District is needing to add funds into deferred maintenance in order to maintain safe/sound facilties for the students of the district. The District had to make a contribution to programs that original were funded by the MCF and this past week was notified that those funds would not be awarded in the 13/14 school year (originally the funds were going to end in 15/16). The district is already comitted/obligated to labor contracts so contributions were needed to be made.			
1d.	1d. NO - There are no capital projects that may impact the general fund operational budget.				
	Project Information: (required if YES)				

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S6. Long-term Commitments

30. L	nig-term Commune	nts					
lde	entify all existing and new	multiyear co	mmitments* and their annual requ	ired payments f	or the budget year	r and two subsequent fiscal years.	
						rces used to pay long-term commitments	will be replaced,
			ar debt agreements, and new pro				•
S6A. Iden	tification of the Distric	t's Long-te	erm Commitments		Printed to the second s	(C-17) PC NT/ P2(C-10) OR (T2) (C-12)	
DATA ENT	RY: Click the appropriate	button in ite	m 1 and enter data in all columns	of item 2 for an	nlicable long-term	commitments; there are no extractions in	this anotica
1. Do	es your district have long No, skip item 2 and Section	term (multiy	ear) commitments?	Yes		communicate, there are no extractions is	i tas scotori,
2. If \oth	Yes to item 1, list all new a ner than pensions (OPEB)	nd existing (; OPEB is di	multiyear commitments and requir sclosed in item S7A.	ed annual debt	service amounts.	Do not include long-ferm commmitments	for postemployment benefits
	pe of Commitment	# of Years Remaining	Funding Sources (Rev	enues)		ebt Service (Expenditures)	Principal Balance as of July 1, 2013
Capital Lea Certificates	ises of Participation	1 & 20	GENERAL FUND OBJECT 7619 FUND 40 OBJECT 8650/GENRA		FUND 40 OBJECT	CT 7439 CT 7439/8919	390,363 5,031,375
General Ob	oligation Bonds						
	Retirement Program of Building Loans	3	GENERAL FUND OBJECT 8041		GENRAL FUND	OJJECT 3901	33,760
	ted Absences						
Other Lona	rterm Commitments (do n	ot include ()	PERI-			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
		[THE PROPERTY AND THE PARTY AND	PRINCIPLE LIPERING AND ALLEY OF THE PRINCIPLE AND ADDRESS OF THE PRINCIPLE
CAPITAL L	EASE	3	FUND OBJECT 8041		FUND 01 OBJEC	CT 7439	83,731
						1.04. p / AMERICA 1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-	777741107747 700747 VA EVIZZA 100447 A 100447 A 100447 A 100447 A 100447 A 100447 A 100447 A 100447 A 100447 A
		VII - VII -	Action of the second of the se	**************************************		# ************************************	The state of the s
			Prior Year		et Year	1st Subsequent Year	2nd Subsequent Year
			(2012-13) Annual Payment	•	i3-14) Payment	(2014-15) Annual Payment	(2015-16)
Type of C	Commitment (continued)		(P & I)		& I)	(P & I)	Annual Payment (P & I)
Capital Lea	ses	TO TO TO MAKE 1	55,766		55,766	\$5,766	55,766
	of Participation		481,000		616,000	599,000	599,000
	oligation Bonds						
	Retirement Program		8,440	***************************************	8,440	8,440	8,440
	ol Building Loans led Absences			~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~			**************************************
,		,	L				N-174-000A-W-2-000A-W-2-000A-W-2-00A-W-2-00A-W-2-00A-W-2-00A-W-2-00A-W-2-00A-W-2-00A-W-2-00A-W-2-00A-W-2-00A-W
Jiner Long	-term Commitments (conti	inued);					900 18 MA 18
CAPITAL L	EASE		19,339		19,339	19,339	19,339
						The state of the s	
		·					

699,545

682,545

Yes

682,545

Yes

564,545

Total Annual Payments:

Has total annual payment increased over prior year (2012-13)?

Properties of the second properties of the second s

2013-14 July 1 Budget (Single Adoption) General Fund School District Criteria and Standards Review

S6B.	Comparison of the Distric	t's Annual Payments to Prior Year Annual Payment
DATA	ENTRY; Enter an explanation	if Yes.
1a.	Yes - Annual payments for I be funded.	long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will
	Explanation: (required if Yes to increase in total annual payments)	The District went out for a COP this past year that is funded from the general fund (\$3.675M).
		ss to Funding Sources Used to Pay Long-term Commitments
DATA	ENTRY: Click the appropriate	e Yes or No button in item 1; if Yes, an explanation is required in item 2.
1.	Will funding sources used to	o pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?
		No
2.		
	No - Funding sources will no	ot decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.
	Explanation: (required if Yes)	

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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 ris	sk retained, funding approach, etc	÷.).	
S7A.	Identification of the District's Estimated Unfunded Liability for Po	stemployment Benefits Othe	r than Pensions (OPEB)	
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other app	plicable items; there are no extra	ctions in this section except the bu	idget year data on line 5b.
1.	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes	- Antonomorphism - Anto	
2.	For the district's OPEB: a. Are they lifetime benefits?	No		
	b. Do benefits continue past age 65?	No	Personal	
	 Describe any other characteristics of the district's OPEB program include their own benefits; 	ding eligibility criteria and amount	s, if any, that retirees are required	to contribute toward
3.	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method	d?	Pay-as-you-go	and have been desired by
	 Indicate any accumulated amounts earmarked for OPEB in a self-insur- governmental fund 	ance or	Self-Insurance Fund	Governmental Fund 0 0
4.	OPEB Liabilities a. OPEB actuarial accrued liability (AAL) b. OPEB unfunded actuarial accrued liability (UAAL) c. Are AAL and UAAL based on the district's estimate or an actuarial valuation? d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Actuar		
5.	OPEB Contributions a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	Budget Year (2013-14) 0.00	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16) 0.00 0.00

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 (2013-14)		1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)	
	<u> </u>			
	0,00	0,00	0.00	
	0.00	0.00	0.00	
	0.00	0.00	0.00	
	2	2	2	

2013-14 July 1 Budget (Single Adoption) General Fund School District Criteria and Standards Review

SINE PROPERTY COMPANY		and the state of the second second second second second second second second second second second second second				
S7B.	Identification of the District's Unfunded Liability for Self-Insurance	e Programs	and the state of the second state of the second state of the second state of the second state of the second			
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other app	plicable items; there are no extra	ctions in this section.			
1.	Does your district operate any self-insurance programs such as workers' c employee health and welfare, or property and liability? (Do not include OPI covered in Section S7A) (If No, skip items 2-4)					
2.	2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimal actuarial), and date of the valuation:					
3. Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs						
4.	Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs b. Amount contributed (funded) for self-insurance programs	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)		
	s. randan communica frances, for son mounte programs			and a silvent community of the silvent communi		

2013-14 July 1 Budget (Single Adoption) General Fund School District Criteria and Standards Review

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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

)ATA	ENTRY: Enter all applicable data ite	ems; there are no extractions in this section	1.			
		Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)		1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	r of certificated (non-management) e-equivalent (FTE) positions	15.0	14.	o	13,0	10.
	cated (Non-management) Salary Are salary and benefit negotiation		Ye	\$	- Commence of the Commence of	
		es, and the corresponding public disclosure e been filed with the COE, complete questi				
		es, and the corresponding public disclosure e not been filed with the COE, complete qu				
	H No.	o, identify the unsettled negotiations includi	ing any prior year unsettled n	egotiations	and then complete questions 6 a	nd 7.
	La sur					
Jegoti	L ations Settled		AND THE RESIDENCE OF THE PROPERTY OF THE PROPE			AND AND AND AND AND AND AND AND AND AND
2a.		547.5(a), date of public disclosure board me	eeting: May/Jun	e 2013]	
2b.	by the district superintendent and	547.5(b), was the agreement certified I chief business official? es, date of Superintendent and CBO certifi	Ye cation: Jun 13,	THE REAL PROPERTY OF THE PARTY	Andrew Colonial States of the Colonial States	
3.	Per Government Code Section 38 to meet the costs of the agreeme	547.5(c), was a budget revision adopted nt?	Ye	98	eg transmission	
	if Y	es, date of budget revision board adoption:	:	2013	j	
4.	Period covered by the agreement	t: Begin Date: Jul (01, 2013	End Date:	Jun 30, 2014	
5.	Salary settlement:	r	Budget Year (2013-14)		1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	Is the cost of salary settlement inc projections (MYPs)?	cluded in the budget and multiyear	Yes		Yes	Yes
	Tota	One Year Agreement al cost of salary settlement	23,90	1	0	
	· % c	change in salary schedule from prior year	2.5%			
	Tot	or Multiyear Agreement al cost of salary settlement				
		change in salary schedule from prior year sy enter text, such as "Reopener")	2.5%			

2013-14 July 1 Budget (Single Adoption) General Fund School District Criteria and Standards Review

Negot	iations Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits	10,600		
		Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certif	icated (Non-management) Health and Welfare (H&W) Benefits	(2013-14)	(2014-15)	(2015-16)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	305,333	295,142	284,951
3.	Percent of H&W cost paid by employer	95.0%	95.0%	95.0%
4.	Percent projected change in H&W cost over prior year	1.8%	2.0%	2.0%
	icated (Non-management) Prior Year Settlements by new costs from prior year settlements included in the budget?			
711 C Sil	If Yes, amount of new costs included in the budget and MYPs	Yes 30,000	5,000	^
	If Yes, explain the nature of the new costs:	30,000	5,000	0
		THE STATE OF THE S	A4/1978.00 b.b. a.b. 4	
Certif	icated (Non-management) Step and Column Adjustments	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
		(2013-14)	(2014-15)	(2015-16)
1.	Are step & column adjustments included in the budget and MYPs?	(2013-14) Yes	(2014-15) Yes	(2015-16) Yes
1. 2.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments	(2013-14) Yes 20,000	(2014-15) Yes 35,046	(2015-16) Yes
1.	Are step & column adjustments included in the budget and MYPs?	(2013-14) Yes	(2014-15) Yes	(2015-16) Yes
1. 2. 3.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments	Yes 20,000 2.5% Budget Year	Yes 35,046 2.5%	(2015-16) Yes 0 0.0% 2nd Subsequent Year
1. 2. 3.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year	Yes 20,000 2.5%	Yes 35,046 2.5%	(2015-16) Yes 0 0.0%
1. 2. 3.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year	Yes 20,000 2.5% Budget Year	Yes 35,046 2.5%	(2015-16) Yes 0 0.0% 2nd Subsequent Year
1. 2. 3. Certif	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs?	Yes 20,000 2.5% Budget Year (2013-14)	Yes 35,046 2.5% 1st Subsequent Year (2014-15)	(2015-16) Yes 0 0.0% 2nd Subsequent Year (2015-16)
1. 2. 3. Certif	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements)	Yes 20,000 2.5% Budget Year (2013-14)	Yes 35,046 2.5% 1st Subsequent Year (2014-15) Yes	(2015-16) Yes 0 0.0% 2nd Subsequent Year (2015-16) Yes
1. 2. 3. Certif	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired	Yes 20,000 2.5% Budget Year (2013-14)	Yes 35,046 2.5% 1st Subsequent Year (2014-15)	(2015-16) Yes 0.0% 2nd Subsequent Year (2015-16)
1. 2. 3. Certifi 1. 2.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired	Yes 20,000 2.5% Budget Year (2013-14) Yes	Yes 35,046 2.5% 1st Subsequent Year (2014-15) Yes	(2015-16) Yes C 0.0% 2nd Subsequent Year (2015-16) Yes
1. 2. 3. Certifi 1. 2. Certifi	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes 20,000 2.5% Budget Year (2013-14) Yes	Yes 35,046 2.5% 1st Subsequent Year (2014-15) Yes	(2015-16) Yes 0 0.0% 2nd Subsequent Year {2015-16} Yes
1. 2. 3. Certifi 1. 2. Certifi	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes 20,000 2.5% Budget Year (2013-14) Yes	Yes 35,046 2.5% 1st Subsequent Year (2014-15) Yes	(2015-16) Yes 0 0.0% 2nd Subsequent Year (2015-16) Yes

2013-14 July 1 Budget (Single Adoption) General Fund School District Criteria and Standards Review

S88. (Cost Analysis of District's L	abor Agre	ements - Classified (Non-ma	nagement) Emp	lovees		
DATA	ENTRY: Enter all applicable dat	a items; the	ere are no extractions in this section	on.			
			Prior Year (2nd Interim) (2012-13)	Budget Y (2013-1		1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	er of classified (non-managment) ositions Iffied (Non-management) Salary and Benefit Negotiations Are salary and benefit negotiations settled for the budget year? If Yes, and the corresponding public have been filed with the COE, complete the corresponding public have not been filed with the COE, complete the corresponding public have not been filed with the COE, complete the corresponding public have not been filed with the COE, complete the corresponding public have not been filed with the COE, complete the corresponding public have not been filed with the COE, complete the corresponding public have not been filed with the COE, complete the corresponding public have not been filed with the COE, complete the corresponding public have not been filed with the COE, complete the corresponding public have not been filed with the COE, complete the corresponding public have not been filed with the COE, complete the corresponding public have not been filed with the COE, complete the corresponding public have not been filed with the COE, complete the corresponding public have not been filed with the COE, complete the corresponding public have not been filed with the COE, complete the corresponding public have not been filed with the COE, complete the corresponding public have not been filed with the COE, complete the corresponding public have not been filed with the COE, complete the corresponding public have not been filed with the COE, complete the corresponding public have not been filed with the corresponding public have not been filed with the corresponding public have not been filed with the corresponding public have not been filed with the corresponding public have not been filed with the corresponding public have not been filed with the corresponding public have not been filed with the corresponding public have not been filed with the corresponding public have not been filed with the corresponding public have not been filed with the corresponding public have not been filed with the corresponding public have no	11.4		9.9	9.9	8.6	
Classi 1.	Are salary and benefit negotia	itions settle If Yes, and have been	d for the budget year? the corresponding public disclosur filed with the COE, complete ques	tions 2 and 3.	Yes		
		have not be	en filed with the COE, complete q	uestions 2-5.	unsetlled negot	iations and then complete questions	6 and 7.
	ap. C		A STATE OF THE STA	OULUS 14800. U TRUPAT 14 VET 11. TRUPAT 1 VIII.			
Negoti 2a.	Per Government Code Section	on 3547.5(a)	, date of public disclosure	Type and the second sec		And colored To prior to	
26.	by the district superintendent	and chief b	usiness official?	fication;			
3.	to meet the costs of the agree	ement?		n:			
4.	Period covered by the agreen	ment:	Begin Date: Ju	102, 2010	Enc	i Date: Jun 30, 2013	
5.	Salary settlement:			Budget \ (2013-		1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
		nt included i	n the budget and multiyear	Yes		Yes	Yes
		Total cost of	_	A 1 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	0	(0
		% change		and which the first of the firs			
		Total cost	Multiyear Agreement				
		Identify the	source of funding that will be use	d to support multiy	ear salary comm	nitments:	
		AND THE RESERVE A PROPERTY OF THE PERSON OF					
Negot	ations Not Settled						
6,	Cost of a one percent increas	se in salary	and statutory benefits				
				Budget \ (2013-		1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-15)
7.	 Amount included for any tenta 	ative salary	schedule increases		<u>j</u>		

2013-14 July 1 Budget (Single Adoption) General Fund School District Criteria and Standards Review

Classified (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Are costs of H&W benefit changes included in the budget and MYPs? Total cost of H&W benefits	Yes	Yes	Yes
The state of the s	95.0%	95.0%	95.0%
Percent projected change in H&W cost over prior year	1.8%	2.0%	0.0%
Classified (Non-management) Prior Year Settlements Are any new costs from prior year settlements included in the budget? If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:	No		
Classified (Non-management) Step and Column Adjustments	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
lassified (Non-management) Step and Column Adjustments 1. Are step & column adjustments included in the budget and MYPs? 2. Cost of step & column adjustments 3. Percent change in step & column over prior year lassified (Non-management) Attrition (layoffs and retirements)	Yes	Yes	Yes
Are costs of H&W benefit changes included in the budget and MYPs? Total cost of H&W benefits Percent of H&W cost paid by employer Percent projected change in H&W cost over prior year siffied (Non-management) Prior Year Settlements 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: Setfied (Non-management) Step and Column Adjustments Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year setfied (Non-management) Attrition (layoffs and retirements) Are savings from altrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	20,731	18,400	0
Percent change in step & column over prior year	3.0%	3.0%	0.0%
Classified (Non-management) Attrition (layoffs and retirements)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
	Yes	Yes	Yes
Classified (Non-management) - Other List other significant contract changes and the cost impact of each change (i.e., hot	urs of employment, leave of absence	, bonuses, etc.):	

2013-14 July 1 Budget (Single Adoption) General Fund School District Criteria and Standards Review

S&C. Cost Analysis of Distri	ct's Labor Ag	reements - Management/Supervis	sor/Confidential Employees		
DATA ENTRY: Enter all applical	ole data items; t	here are no extractions in this section.			
		Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of management, super- confidential FTE positions	isor, and	7.0	5.0	5.0	5.0
Management/Supervisor/Conf Salary and Benefit Negotiation 1. Are salary and benefit r	ns regotiations sett If Yes, co	mplete question 2.	n/a		
	If No, ide	tify the unsettled negotiations includin	g any prior year unsettled negoti	ations and then complete questions 3 a	nd 4.
Negotiations Settled 2. Salary settlement:	if n∕a, ski	o the remainder of Section S8C.	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
is the cost of salary set projections (MYPs)?		f in the budget and multiyear tof salary settlement	Yes 0	Yes 0	Yes 0
		e in salary schedule from prior year er text, such as "Reopener")	0.0%	0.0%	0.0%
Negotiations Not Settled 3. Cost of a one percent i	ncrease in salar	y and statutory benefits			
Amount included for an	y tentative sala	y schedule increases	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Management/Supervisor/Con Health and Welfare (H&W) Be			Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-18)
Are costs of H&W bene Total cost of H&W ben		uded in the budget and MYPs?	Yes	Yes	Yes
Percent of H&W cost p Percent projected char	aid by employe	F	96.0% 1.8%	95.0% 2.0%	95.0% 0.0%
Management/Supervisor/Con Step and Column Adjustment		never	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Are step & column edjt Cost of step and colum Percent change in step	n adjustments	led in the budget and MYPs?	Yes 15,600 3.0%	Yes 16,000 3.0%	Yes 0
Management/Supervisor/Con Other Benefits (mileage, bon			Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Are costs of other benefits	efits included in	the budget and MYPs?	Yes 0	Yes 0	Yes 0
 Total cost of other ben Percent change in cost 		s over prior year	0.0%	0.0%	0.0%

2013-14 July 1 Budget (Single Adoption) General Fund School District Criteria and Standards Review

V14007447734			
ADD	ITIONAL FISCAL INDI		
The foi may ale	llowing fiscal indicators are designer the reviewing agency to the receivening agency to the receivening agency to the receivers.	ned to provide additional data for reviewing agencies, A "Yes" a need for additional review,	answer to any single indicator does not necessarily suggest a cause for concern, but
DATA	ENTRY: Click the appropriate Y	es or No button for items A1 through A9 except item A3, which i	s automatically completed based on data in Criterion 2.
A1,	Do cash flow projections show negative cash balance in the o	that the district will end the budget year with a eneral fund?	No
A2.	is the system of personnel po-	ition control independent from the payroll system?	Yes
A3.		th the prior fiscal year and budget year? (Data from the Interion 2A are used to determine Yes or No)	No
A4.	Are new charter schools open enrollment, either in the prior	ating in district boundaries that impact the district's iscal year or budget year?	No
A5.	or subsequent years of the ag	bargaining agreement where any of the budget reement would result in salary increases that ojected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncaretired employees?	pped (100% employer paid) health benefits for current or	No
A7.	is the district's financial system	n independent of the county office system?	No
A8.		orts that indicate fiscal distress pursuant to Education Yes, provide copies to the county office of education)	No
A9.	Have there been personnel of official positions within the las	nanges in the superintendent or chief business t 12 months?	No
When	providing comments for additio	nal fiscal indicators, please include the item number applicable t	o each comment.
	Comments: (optional)		

The new work		Exper	ditures by Object					
		2012	-13 Estimated Actua	ils		2013-14 Budget		
Description Resource God	Object les 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		200						
1) Revenue Limit Sources	8010-8099	3,579,505.00	20,422.00	3,599,927,00	3,176,605.00	20,422.00	3,197,027.00	-11.2%
2) Federal Revenue	8100-8299	15,000.00	312,955.00	327,955.00	14,187.00	312,169.00	326,356.00	-0.5%
3) Other State Revenue	8300-8599	543,669.00	344,765.00	888,434.00	562,720.00	337,624.00	900,344.00	1.3%
4) Other Local Revenue	8600-8799	281,647.00	846,524.00	1.128,171.00	338,055.00	339,869.00	677,924.00	-39.9%
5) TOTAL, REVENUES		4,419,821.00	1,524,666.00	5,944,487.00	4,091,567.00	1,010,084.00	5,101,651.00	-14.2%
B. EXPENDITURES				and a second				
1) Certificated Salaries	1000-1999	995,558.00	631,826.00	1,627,384.00	978,101.00	559,070.00	1,537,171.00	-5.5%
2) Classified Salaries	2000-2999	512,320.00	419,771.69	932,091.69	412,353,00	378,686.00	791,039.00	-15.1%
3) Employee Benefits	3000-3999	456,048.00	309,359.31	765,407.31	410,405.00	276,831.00	587,236.00	-10.2%
4) Books and Supplies	4000-4999	130,505.00	199,366.19	329,871.19	64,769.00	70.052.00	134,821.00	-59.1%
5) Services and Other Operating Expenditures	5000-5999	747,498.00	1,034,725.81	1,782,223.81	669,324.00	878,471.00	1,545,795.00	-13.3%
6) Capital Outlay	6000-6999	0.00	15,421.00	15,421.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	348,276,00	251,768.00	600,044.00	133,141.00	266,278.00	399,419.00	-33.4%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(21,478.00)	21,478.00	0.00	(20,517.00)	20,517.00	0,00	0.0%
9) TOTAL, EXPENDITURES		3,168,727.00	2,883,716.00	6,052,443.00	2,647,576.00	2,447,905.00	5,095,481.00	-15.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		1,251,054.00	(1,359,050.00)	(107,956.00)	1,443,991.00	(1,437,821.00)	8,170.00	-105.7%
O. OTHER FINANCING SOURCES/USES								
Interfund Transfers a) Transfers tn	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	209,851.00	0.00	209,851.00	283,600.00	0.00	283,600.00	35.1%
2) Other Sources/Uses								
a) Sources	8930-8979	0.00	0.00	0.00	9.00	6,00	0.00	1
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0,00	0.00	1
3) Contributions	8980-8999	(1,164,470.00)	1,164,470.00	0.00	(1,437,821.00)	1,437,821.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		(1,374,321.00)	1,164,470.00	(209,851,00)	(1,721,421.00)	1,437,821.00	(283,600,00)	35.19

Marin County				ditures by Object					
		w,	2012	-13 Estimated Actua	ils		2013-14 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (8)	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)		- 30.07.41 00.01 00.0	(123,227.00)	(194,580.00)	(317,807.00)	(277,430.00)	0.00	(277,430.00)	-12.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	1,232,781.23	225,616.62	1,458,397.25	1,109,554.23	31,036,02	1,140,590.25	-21.89
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0,00	0.00	1
c) As of July 1 - Audited (F1a + F1b)			1,232,781.23	225,616.02	1,458,397.25	1,109,554.23	31,036.02	1,140,590.25	-21.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.09	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,232,781.23	225,616.02	1,458,397.25	1,109,554.23	31,036.02	1,140,590.25	-21.89
2) Ending Balance, June 30 (E + F1e)			1,109,554.23	31,036.02	1,140,590.25	832,124.23	31,035.02	853,160.25	-24.35
Components of Ending Fund Batance a) Nonspendable Revolving Cash		9711	1,000.00	0.00	1,000.00	0.00	0.00	0.00	-100.00
Siores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0
		9719	0.00	0.00	0.00	0,00	0.00	0,00	0.0
All Others b) Restricted		9740	0.00	31,036.02	31,036.02	0.00	31,036.02	31,036.02	0.0
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	-
Other Commitments		9760	0.00	0.00	0.00	0.00	0.60	0.00	0.0
d) Assigned			10,000						
Other Assignments		9780	0.00	0.60	0.00	0.00	0.00	0.00	0.0
e) Unassigned/unappropriated							\$ 100 miles		1
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	**
Unassigned/Unappropriated Amount		9790	1,108,554.23	0.00	1,108,554.23	832,124.23	0.00	832,124.23	-24.9

Saussilito Marin City Elementary

Saussilito Marin County

Marin County

July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object

**************************************		201	2-13 Estimated Actu	als .		2013-14 Budget		
Description Resource	Object Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Cofumn G & F
G. ASSETS			100					
1) Cash a) in County Treasury	9110	2,357,264.35	(857,091.81)	1,500,172.54				
Fair Value Adjustment to Cash in County Treasury	9111	0.00	6,00	0.00				
b) in Banks	9120	0.00	8.00	0.00				
c) in Revolving Fund	9130	1,000.00	0.00	1,000,00				
d) with Fiscal Agent	9135	0.00	0.00	0.00				
e) collections awaiting deposit	9140	0.00	0.00	0.00				
2) Investments	9150	6,00	0.00	0,00				
3) Accounts Receivable	9260	0.00	0.00	0.00				
4) Due from Grantor Government	9290	0.00	0.00	0.00				
5) Due from Other Funds	9310	0.00	0.00	0.00				
6) Stores	9320	0.00	0.00	0.00				
7) Prepaid Expenditures	9330	0.00	0,00	0.00				
8) Other Current Assets	9340	0.00	0.00	0.00				
9) TOTAL, ASSETS	an also also demonstration and the supplemental and an experience of the Property of the Prope	2,358,264.35	(857,091,81)	1,501,172.54				
H. LIABILITIES								
1) Accounts Payable	9500	47.096.58	94.88	47,191,46				
2) Due to Grantor Governments	9590	0.00	0.00	0.00				
3) Due to Other Funds	9610	0.00	0.00	0.00				
4) Current Loans	9640	0.00	0.00	0,00				
5) Deferred Revenue	9850	0.00	0.00	0.00				
6) TOTAL, LIABILITIES	F4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	47,096,58	94.88	47,191.46				
I. FUND EQUITY								
Ending Fund Balance, June 30 (G9 - H6)		2,311,167.77	(857,186,69)	1,453,961.08				

water Cocity			Expen	ditures by Object					r our
			2012	I-13 Estimated Actua	1		2013-14 Budget	Total Fund	
Page and all an	Denouve Code	Object	Unrestricted	Restricted	Total Fund col. A + B	Unrestricted	Restricted	col. D + E	% Diff Column
Description REVENUE LIMIT SOURCES	Resource Codes	Codes	{A}	(B)	(c)	(D)	(E)	(F)	C&F
						man of and head of			
Principal Apportionment State Aid - Current Year		8011	161,121.00	0.00	161,121.00	161,121.00	0.00	181,121,00	0.0
Education Protection Account State Aid - Cu	irrent Year	8012	27,250.00	0.00	27,250.00	24,650.00	0.00	24,650,00	-9.5
Charter Schools General Purpose Entitleme	nt - State Aid	8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Tax Relief Subventions									
Homeowners' Exemptions		8021	31,318.60	0.00	31,318,00	31,632.00	0.00	31,632,00	1.0
Timber Yield Tax		8022 8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Subventions/in-Lieu Taxes County & District Taxes		6029	0.00	0.00	0.00	0.00	0.00	0.00	J
Secured Roll Taxes		8041	4,586,313.00	0.00	4,586,313.00	4,712,696.00	0.00	4,712,696.00	2.5
Unsecured Roll Taxes		8042	103,229.00	0.00	103,229.00	108,662.00	0.00	108,662.00	5.3
Prior Years' Taxes		8043	5,905.00	0,00	5,905.00	5,905.00	0.00	5,905.00	0.0
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0,00	0,1
Community Redevelopment Funds		00.10				31.5.0		a aaaaa aa aa aa aa aa aa aa aa aa aa a	
(SB 617/699/1992)		8047	122,986.00	0.00	122,986,00	0.00	0.00	0.00	-100.0
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Miscellaneous Funds (EC 41604)				2.50	0.00	0.00	2.00	2.00	
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.
Other In-Lieu Taxes Less: Non-Revenue Limit		8082	0.00	0.00	0.00	0.00	0.00	0.00	U.
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.
Subtotal, Revenue Limit Sources			5,038,122.00	0.00	5,038,122.00	5,044,686.00	0.00	5,044,666.00	O.
Revenue Limit Transfers		anne Man deserbe e 1996 hans ande 19		nan aman aman aman man na ali distribi e f			to contract the second contract to the second secon		
Unrestricted Revenue Limit			To de de la	h p see					
Transfers - Current Year	0000	8091	(20,422.00)		(20,422.00)	(20,422.00)		(20,422.00	0.1
Continuation Education ADA Transfer	2260	8091		0.60	0,00		0.00	0.00	0.
Community Day Schools Transfer	2430	8091		0.00	0.00		0,00	0.60	
Special Education ADA Transfer	6500	8091		20,422.00	20,422.00		20,422.00	20,422.00	0.
All Other Revenue Limit Transfers - Current Year	Ail Oiher	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00	0.00	0.00	
Transfers to Charter Schools in Lieu of Prop	perty Taxes	8096	0.00	0.00	0.00	0.00	0.60	0.00	1
Property Taxes Transfers	•	8097	(1,438,195.00)	0.00	(1,438,195.00)	(1,847,639.00)	0.00	(1,847,639.00	28.
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	i
TOTAL REVENUE LIMIT SOURCES	ennes no manusch nellled to der Urdhones Dal Profess (Samusch ethe Samusch		3,579,505.00	20,422.00	3,599,927.00	3,176,605.00	20,422.00	3,197,027.00	-11
FEDERAL REVENUE									
Maintenance and Operations		8110	15,000.00	0.00	15,000.00	14,187.00	0.00	14,187.00	-5.
Special Education Entitlement		8181	0.00	55,740.00	55,740.00	0.00	74,527.00	74,527.00	[
Special Education Discretionary Grants		8182	0.60	29,791.00	29,791.00	0.00	10,527.00	10,527.00	1
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0,00	0.00	0
Flood Central Funds		8270	0.00	9.00	0.00	0.00	0.00	0.00	
Wildlife 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.
Interagency Contracts Between LEAs		8285	0.00	0.00	G.00	0.00	0.00	0.00	0.
Pass-Through Revenues from		0007	0.00	A AA	0.00	0.00	0.00	00.0	0.
Federal Sources NCLB: Title I, Part A, Basic Grants Low-		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.
income and Neglected	3010	8290		199,139.00	199,139.00		199,139.00	199,139.00	0.
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	6,00		0.00	0.00	o.
NCLB: Title II, Part A, Teacher Quality	4035	8290		24,926.00	24,926.00		24,926.00	24,926.00	
NCLB: Title III, Immigrant Education			Total and the same of the same			Printers and the			
Program	4201	8290		200.00	200.00	ļ	400.00	400.00	100

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	,,,_,_,			iditures by Object	************				T
			2012	-13 Estimated Actua	ils		2013-14 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (8)	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 (LEP) Student Program	4203	8290		2,650.00	2,650.00	A CONTRACTOR OF THE PROPERTY O	2,650.00	2,850,00	0.0%
NCLB: Title V, Part 6, Public Charter									
Schools Grant Program (PCSGP)	4610 3011-3020, 3026-	8290		0.00	0.00	***************************************	0,00	0.00	0.0%
Other No Child Left Behind	3205, 4036-4126, 5610	8290		509.00	509.00		0.00	0.00	-100.09
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.60	0.09
All Other Federal Revenus	All Other	8290	0.00	0.00	0,00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,000.00	312,955.00	327,955.00	14,187.00	312,169.00	326,356.00	-0.59
OTHER STATE REVENUE			As a change when				Ì		
Other State Apportionments		and the second	Hamis rock to				ĺ		
Community Day School Additional Funding Current Year	2430	8311	A ANN STREET	0.00	0,00	, , , , , , , , , , , , , , , , , , ,	0.00	0.00	0.0%
Prior Years	2430	8319	obitati a tau "caleffee" editate P d'ann ett aden Verdenschen bibliote bibliote find niger 	0.00	0.00		0.00	00.0	ì
ROC/P Entitlement	2450	3012			0.00		0.00	0.00	0.07
Current Year	6355-6360	8311		0.00	0.00		0.00	0.06	0.03
Prior Years	6355-6360	8319		0.00	0.06		0.00	0.00	0.0
Special Education Master Plan Current Year	6500	8311	R T. I P. JOHN	0.00	0.00		6.09	0.00	0.0%
Prior Years	6500	8319		0.00			0.00	0.00	1
		1			0.00			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1
Home-to-School Transportation	7230 7030-7091	8311 8311		0.00	0,00		455.00	455.00	0.09
Economic Impact Aid		1		174,428.00	174,428.00		174,428.00	174,428.00	
Spec. Ed. Transportation	7240 All Other	8311 8311	0.00	0.00	0.06 0.00	0,00	0.00	09.0 09.0	
All Other State Apportionments - Current Year All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0,00	0,00	0.00	
Year Round School incentive	All Office	8425		0.00		0.00		0.00	(
Class Size Reduction, K-3		5	0,90 38,127.00	0.00	0.00	1	0.00	63,617.00	
Child Nutrition Programs		8434	1	0.00	38,127.00	53,617,00			1
"		8520	0.00		0.00	0.00	0.00	0.00	
Mandated Costs Reimbursements Lottery - Unrestricted and Instructional Materials		8560 6560	0.00 13,972.00	0.00 4,146.00	18,118.09	13,086.00	0.00 3,238.00	0,00 18,324.00	1
Tax Relief Subventions Restricted Levies - Other		6300	13,374.30	4, 140.00	10,110.00	,3,000,00	5,250,00	10,024,00	
Homeowners' Exemptions		8575	0.60	0.00	0.00	0.00	0.00	0.00	0.08
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	
Pass-Through Revenues from		i granda				0.00	0.00		
State Sources School Based Coordination Program	7250	8587 8590	0.00	0.00	0.00 6.08	0.00	0.00	0.00	1
After School Education and Safety (ASES)	6010	8590		139,050.00	139,050.00		124,234,00	124,234.00	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	i
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	6.00		0.00	0.00	
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	
School Community Violence	4500	0000		0.00	0.00		0.00	0.00	0.01
Prevention Grant	7391	8590		0.00	0.00]	0.00	0.00	0.00
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	
All Other State Revenue	All Other	8590	491,570.00	27,141.00	518,711.00	486,017.00	35,269.00	521,266.00	0.5

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		Ì	2012	-13 Estimated Actua		· · · · · · · · · · · · · · · · · · ·	2013-14 Budget		^
Description	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
OTHER LOCAL REVENUE	Tresburge Oddes	- Oddes		(3)					
THEN LOCAL REVENUE			One shadow		F. 16 **Opp	***			
Other Local Revenue County and District Taxes			SEARTHCH BELVIA	1,1	as an odd manager live				
Other Restricted Levies		8615	0.00	0.00	0.00	0,00	0.00	0.00	0.0
Secured Roll Unsecured Roll		8616	0.00	0.00	0.00	0,00	0.00	0.00	0,0
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Non-Ad Valorem Taxes		30.0							
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.1
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.60	0.00	0.00	0.00	0.00	0.00	0.0
Penalties and Interest from Delinquent Non-Revenue			11000		1				
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.6
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	1
All Other Sales		6639	0.00	0.00	0.00	0.00	0.60	0.00	ł
Leases and Rentals		8650	81,720.00	0.00	81,720.00	82,920.00	0.00	82,920.00	1
Interest		8660	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.99	
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0,00	
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	1
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	1
interagency Services	All Other	8677	49,370.00	0.00	49,370.00	62,597.00	0.00	62,597.00	
Milligation/Developer Fees		8681	0.00	0,00	0.00	0.00	0.00	0.00	
All Other Fees and Contracts		8689	129,176,00	0.00	129,176.00	169,157.00	0.00	169,157.00	31
Other Local Revenue Plus: Misc Funds Non-Revenue									
Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.
All Other Local Revenue		8699	19,381.00	645,166.00	664,547.00	21,381.00	139,783.00	161,164.00	-75
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0
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			Maria i proprio del constitucione			a a a a a a a a a a a a a a a a a a a			
From Districts or Charter Schools	6500	8791	-	0.00 i	0.00		0.60	00,0	
From County Offices	6500	8792		201,358.00	201,358.00		200,086.00	200,086,00	
Front JPAs	6500	8793		0.00	0.00		0.00	0.60	0
ROC/P Transfers From Districts or Charter Schools	6360	8791		0,00	0.00		0.00	0.00	Ī
From County Offices	6360	8792		0.00	0.00		0.00	0.00	
From JPAs	6360	8793		0.00	0.00		0,00	0.00	0
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	00.0	0.00	0.00	0.00	0.00	0.00	0
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0,00	-
From JPAs	All Other	8793	0,00	0.00	0.00	0.00	0.00	0,00	1
All Other Transfers In from All Others		8799	0.00	0.00	0.90	0.00	0.00	0.00	
TOTAL, OTHER LOCAL REVENUE			281,647.60	846,524.00	1,128,171.00	338,055 00	339,869.00	677,924.00	!
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Marin County			icted and Restricted nditures by Object		LANGE AND REPORT OF THE PARTY O			
	-	2012	2-13 Estimated Actua			2013-14 Budget		
Description 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
CERTIFICATED SALARIES				and the second s				
Certificated Teachers' Salaries	1100	820,374.00	304,763.00	1,125,137.00	791,691.00	295,237.00	1,086,928.00	-3.4%
Certificated Pupil Support Salaries	1200	13,184.00	87,219,00	100,403.00	0.00	87,909.00	87,909.00	-12.4%
Certificated Supervisors' and Administrators' Salaries	1300	147,000.00	227,524.00	374,524.00	151,410.00	106,924.00	258,334.00	-31.0%
Other Certificated Salaries	1900	15,000.00	12,320,00	27,320.00	35,000.00	69,000.00	104,000.00	280.7%
TOTAL, CERTIFICATED SALARIES		995,558.00	631,826,00	1,627,384.00	978,101.00	559,070.00	1,537,171.00	-5.5%
CLASSIFIED SALARIES		1.			4.			
Classified Instructional Salaries	2100	6,000.00	252,632,69	258,632.69	7,000.00	209,798.00	216,798.00	-16.2%
Classified Support Salaries	2200	119,119.00	70,475.00	189,594.00	131,453.00	67,431.00	198,884,00	4.9%
Classified Supervisors' and Administrators' Salaries	2300	112,000.00	77,822.00	189,822.00	115,360.00	85,799.00	201,159.00	6.0%
Clerical, Technical and Office Salaries	2400	230,214.00	2,708.00	232,922.00	113,861.00	0.00	113,861.00	-51.1%
Other Classified Salaries	2900	44,987.00	16,134.00	61,121.90	44,679.00	15,658.00	60,337,00	-1.3%
TOTAL, CLASSIFIED SALARIES		512,320.00	419,771.69	932,091.69	412,353.00	378,686.00	791,039.00	-15.1%
EMPLOYEE BENEFITS								
STRS	3101-3102	71,996.00	50,183.00	122,179.00	80,696.00	45,388.00	126,084.00	3.2%
PERS	3201-3202	68,046.00	43,323.00	111,369.00	47,187.00	44,361.00	91,548.00	-17.8%
OASDI/Medicare/Alternative	3301-3302	58,056.00	40,533.49	98,589.49	45,640.00	37,655.00	83,795.00	-15.5%
Health and Welfare Benefits	3401-3402	181,118.00	133,620.00	314,738,00	182,511,00	122,822.00	305,333.00	-3.0%
Unemployment Insurance	3501-3502	18,156.00	11,583.61	27,739.61	703.00	487.00	1,190.00	-95,7%
Workers' Compensation	3801-3602	32,233.00	23,320.21	55,553.21	32,309.00	21,918.00	54,227.G0	-2.4%
OPES, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction	3801-3802	0,00	0.00	0.00	0.00	0.00	0.03	0.6%
Other Employee Benefits	3901-3902	28,443.00	6,796.00	35,239.00	21,359.00	4,200.00	25,559.00	-27.5%
TOTAL, EMPLOYEE BENEFITS		456,048.00	309,359,31	765,407.31	410,405.00	276,831.00	687,236.00	-10.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100	10,619.00	4,146.00	14,765,00	10,000,00	3,238.00	13,238.00	
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.00	
Materials and Supplies	4300	59,278.00	176,416.00	235,694.00	44,161.00	65,028.00	109,189.00	
Noncepitalized Equipment	4400	60,608.00	18,804.19	79,412.19	10,608.00	1,786.00	12,394.00	I
Food	4700	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL, BOOKS AND SUPPLIES	· Amada P Parages, and a second secon	130,505.00	199,366.19	329,871,15	64,769.00	70,052.00	134,821,00	-59.1%
SERVICES AND OTHER OPERATING EXPENDITURES				-				
Subagreements for Services	5100	0.00	28,503.00	28,503.00	0.00	33,103.00	33,103.00	16,1%
Travel and Conferences	5200	12,075.00	54,308.00	76,383.00	6,430.00	9,198.00	15,628.00	-79.5%
Dues and Memberships	5300	15,086.00	2,392.00	17,478.00	8,710.00	2,392,00	11,102.00	-36,5%
Insurance	5400 - 5450	42,902.00	0.00	42,902.00	42,902.00	6.00	42,902.00	0.95
Operations and Housekeeping Services	5500	117,952.00	0.00	117,952,00	122,000.00	0,00	122,000,00	3.49
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	18,850.00	78,615.00	97,465.00	18,300.00	76,115.00	94,415.00	-3.1%
Transfers of Direct Costs	5710	0.00	0.00	0.0	0.00	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	6.00	0.00	6.00	0.00	0.00	0.00	0.09
Professional/Consulting Services and	5800	499,740.00	860,907.81	1,360,647.8	432,039.00	755,663.00	1,187,702.00	-12.79
Operating Expenditures Communications	5900	40,893.00	1		ž	1	38,943,60	i
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		747,498.00	1,034,725.81	1,782,223,8	1 669,324,00	876,471.00	1,545,795.00	-13,39

			2012-13 Estimated Actuals				2013-14 Budget		
Description Re	esource 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
CAPITAL OUTLAY		1		,					
Land		6100	0.00	0.00	0.00	0.00	0.00	0,00	0.09
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0,00	0.09
Buildings and Improvements of Buildings		6200	0.00	15,421.00	15,421.00	0.00	0,00	0.00	-100.09
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	00,00	0.00	9.00	0.00	0,00	0.0
Equipment		6400	0,60	0.00	0.00	0.00	0.00	0.00	0.09
Equipment Replacement		6590	0.00	9.00	0.00	0.00	0.00	0.60	0.09
TOTAL, CAPITAL OUTLAY		ļ.	0.00	15,421.00	15,421.00	0,00	0.00	0.00	-100.09
OTHER OUTGO (excluding Transfers of Indirect Co	sts)	- A			น.คระการและ ของกระบบกระสาร์ ก็ก็ก็การ์ชั้น เสราก ซึ่งกัก เ	valente de la composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition dell			700.0
Tuition Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	223,957.00	223,957.00	0.00	236,002,00	236,002.00	
Payments to JPAs		7143	0.00	27,811.00	27,811.00	0.00	30,276.00	30,276.00	5.4° 8.9°
Transfers of Pass-Through Revenues To Districts or Charter Schoots		7211	0.00	0,00	27,811.00	0.00	0.00		
To County Offices		7212	0.00	0,00	0.00	6,00	0.00	0.00	0.0
To JPAs		7213	0.00	0,00	0.00	0.70	0.00	0.00	0.0
Special Education SELPA Transfers of Apportionmen	\ie	, 2.10					9.00	0.00	0.0
To Districts or Charter Schools	6500	7221		0.00	0,00		0.00	0.00	0.01
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0
To JPAs	6500	7223		0,00	0.00		9.00	0.00	0.0
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	~~~~	c.oo	0.00		0.00	0.00	0.0
To County Offices	6360	7222		0.00	0.00		0.00	0,00	0.0
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.60	0.0
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0,0
All Other Transfers Out to All Others		7299	328,876.00	0.00	328,876.C0	113,741.00	0.00	113,741.00	-65.49
Debt Service - Interest		7438	2,884.00	0.00	2,684.00	2,884.00	0.00	2,884.00	0.0
Other Debt Service - Principal		7439	16,516.00	0.00	16,516.00	16,516.00	0.00	16,516.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indin	ect Costs)		348,276.00	251,768.00	600,044.00	133,141.00	266,276.00	399,419.00	-33.49
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	S		The state of the s	Property Population					
Transfers of Indirect Costs		7310	(21,478.00)	21,478.00	0.00	(20,517,00)	20,517.00	0,00	0.09
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	9.00	0.00	0.09
TOTAL, OTHER OUTGO - TRANSFERS OF INDIREC	CT COSTS .	Ì	(21,478,00)	21,478.00	0.00	(20,517,00)	20,517.00	0.60	0.09
TOTĄL, EXPENDITURĘS			3,168,727.00	2,883,716.00	6,052,443.00	2,647,576.00	2,447,905.00	5,095,481.00	-15.89

	 		nditures by Object			2042 44 0 1 1		
		2011	2-13 Estimated Actua			2013-14 Budget	7-4-15	0, 0
Description Resou	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
INTERFUND TRANSFERS	 							
INTERFUND TRANSFERS IN						Color of the Color		
From: Special Reserve Fund	8912	0.00	0.00	0.50	0.00	0.00	0,00	0.0%
From: Bond Interest and								
Redemption Fund	8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	9.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN	 	0.00	0.00	0.00	0.00	0.00	0.00	0.6%
INTERFUND TRANSFERS OUT					1			
To: Child Development Fund	7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	7613	0.00	9.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund	7615	100,000,000	0.00	100,000.00	50,000.00	0.00	50,000.00	-50.0%
To: Cafeteria Fund	7616	54,084.00	0.00	54,084.00	42,833.00	0.00	42,833.00	-20.8%
Other Authorized Interfund Transfers Out	7619	55,767.00	0.00	55,767.00	190,767.00	0.00	190,767.00	242.1%
(b) TOTAL, INTERFUND TRANSFERS OUT		209,851.00	0.00	209,851.00	283,600.00	0.00	283,660,00	35.1%
OTHER SOURCES/USES	 							
sources				a a restaurance				
State Apportionments Emergency Apportionments	8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings	8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.60	0.00	6,00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates								
of Participation	8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973	6,00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8879	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES	 	0.00		0.00	0,00	0.00	0.00	0,0%
USES		444						
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0,00	0.00	0.00	0.00	0.00	0.0%
All Other Finencing Uses	7699	0.00	6.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES	 	0.00	0.00	0.00	0.00	0,00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980	(1,164,470.00)	1,164,470.00	0.00	(1,437,821.00)	1,437,821,00	0.00	0.0%
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances	8997	0.00	0,60	0.60	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS	 	(1,164,470.00)	1,184,470.00	0.00	(1,437,821.00)	1,437,821.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (8 - 5 + c - 4 + 8)		(1,374,321.00)	1,164,470.00	(209,851.00)	(1,721,421.00)	1,437,821.00	(283,600,00) 35.1%

			2012	-13 Estimated Actua	Is		2013-14 Budget		
Description	Function 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
A. REVENUES		Į		-		and control on		I de la decembra de l	
1) Revenue Limit Sources		8010-8099	3,579,505,00	20,422.00	3,599,927.00	3,176,605,00	20,422.00	3,197,027.60	-11.25
2) Federal Revenue		8100-8299	16,000.00	312,955.00	327,965.00	14,187.00	312,169.00	326,356.00	-0.59
3) Other State Revenue		8300-8599	543,669,00	344,765.00	888,434.00	562,720.00	337,624.00	900,344.00	1,39
4) Other Local Revenue		8600-8799	281,647.00	846,524.00	1,128,171.00	338,055,00	339,869.00	677,924.00	-39.95
5) TOTAL, REVENUES			4,419.821.00	1,524,666.00	5,944,487.00	4,091,567.00	1,010,084.00	5,101,651,00	-14.2
B. EXPENDITURES (Objects 1000-7999)				a property and a property of the property of t		20 10 20 20 20 20			
1) Instruction	1000-1999	ļ	1,169,384,00	1,706,989.00	2,875,373.00	1,073,506.00	1,401,243.00	2,474,749.00	-14.0
2) Instruction - Related Services	2000-2999		437,577.00	403,696.00	841,273.00	386,257.00	305,975.00	692,232.00	-17.79
3) Pupil Services	3000-3999	į.	95,188.00	209,154.00	304,342,00	54,224.00	159,673.00	213,897.00	-29.7
4) Ancillary Services	4000-4999	-	11,216.00	0.00	11,215.00	8,608.00	0.00	8,608.00	-23.3
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0
6) Enterprise	6000-6999	T T T T T T T T T T T T T T T T T T T	0.00	0.00	0.00	0.00	0.00	0.00	0.09
7) General Administration	7000-7999	i v	782,171.00	31,985.00	814,156.00	652,484.00	48,727.00	701,211.00	-13,9
8) Plant Services	8000-8999		324,915.00	280,124.00	605,039.00	339,356.00	266,009.00	605,365.00	0.1
9) Other Outgo	9000-9999	Except 7600-7699	348,276.00	251,768.00	600,044.00	133,141.00	266,278.00	399,419.00	-33.4
10) TOTAL, EXPENDITURES			3,168,727.00	2,883,716.00	6,052,443.00	2,647,576.00	2,447,905.00	5,095,481.00	-15.8
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,261,094.00	(1,359,050,00)	(107,956.00)	1,443,591.00	(1.437,821.00)	6,170.00	-105.79
D. OTHER FINANCING SOURCES/USES									
Interfund Transfers a) Transfers in		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0
b) Transfers Out		7800-7629	209,851.00	0,00	209,851.00	283,600.00	0,00	283,600.00	35.1
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	
3) Contributions		8980-8999	(1,164,470.00)	1,164,470.00	0.00	(1,437,821,00)	1,437,821.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USI	FS		(1,374,321.00)	1,164,470.00	(209,851,60)	(1,721,421.00)	1,437,821.00	(283,600.00)	

			2012	-13 Estimated Actua	ıls		2013-14 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (8)	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)			(123,227.00)	(194,580.00)	(317,807.00)	(277,430,00)	0.00	(277,438.00)	-12.79
F. FUND BALANCE, RESERVES				je, jem navje	20		1		į
1) Reginning Fund Balance a) As of July 1 - Unaudited		9791	1,232,761.23	225,616.02	1,458,397.25	1,109,554.23	31,036.02	1,140,590.25	-21.89
b) Audít Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			1,232,781.23	225,616.02	1,458,397.25	1,109,554,23	31,036,02	1,140,590.25	-21.89
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.6%
e) Adjusted Beginning Balance (F1c + F1d)			1,232,781.23	225,616.02	1,458,397.25	1,109,554.23	31,036.02	1,140,590.25	-21.89
2) Ending Balance, June 30 (E+F1e)			1,109,554.23	31,036.02	1,140,590.25	832,124.23	31,036.02	863,160.25	-24.39
Components of Ending Fund Balance a) Nonspendable		9711	1 000 00	0.00	4 000 00	0.00	0.00	o do	400.00
Revolving Cash		9/11	1,000.00	0.00	1,000.00		0.00	00.0	***************************************
Stores			0.00	0.00	0.00	0.00	i	0.00	
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	1
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	
b) Restricted		9740	00.00	31,036.02	31,036.02	0.00	31,036.02	31,036.02	0.03
c) Committed Stabilization Arrangements		9750	0.00	0,00	0.00	0.00	0.00	0.00	0.03
Other Commitments (by Resource/Object)		9760	0.00	0.00	0,00	0.00	0.00	0.00	0.09
d) Assigned			na na na na na na na na na na na na na n	ļ			lagers a vision		
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.09
e) Unassigned/unappropriated							Topic control of the		}
Reserve for Economic Uncertainties		9789	0.60	0.00	0.00	0.00	0.00	0,00	0,0%
Unassigned/Unappropriated Amount		9790	1,108,554.23	0.00	1,108,554.23	832,124.23	0.00	832,124.23	-24.99

July 1 Budget (Single Adoption) General Fund Exhibit: Restricted Balance Detail

21 65474 0000000 Form 01

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
6286	English Language Acquisition Program, Teacher Training & Student	0.35	0.35
6300	Lottery: Instructional Materials	1,477.08	1,477.08
6512	Special Ed: Mental Health Services	13,474.00	13,474.00
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE)	7,974.80	7,974.80
9010	Other Restricted Local	8,109.79	8,109.79
Total, Restric	oted Balance	31,036.02	31,036.02

July 1 Budget (Single Adoption) 2013-14 Budget GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

21 65474 0000000 Form GE8

PARTI - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	1,537,171.00	301	0.00	303	1,537,171.00	305	26,373.00		307	1,510,798.00	309
2000 - Classified Salaries	791,039.00	311	0.00	313	791,039.00	315	5,000.00		317	786,039.00	319
3000 - Employee Benefits (Excluding 3800)	687,236.00	321	0.00	323	687,236.00	325	7,322.00		327	679,914.00	329
4000 - Books, Supplies Equip Replace. (6500)	134,821.00	331	0.00	333	134,821.00	335	20,024.00		337	114,797.00	339
5000 - Services & 7300 - Indirect Costs	1,545,795.00	341	0.00	343	1,545,795.00	345	447,911.00		347	1,097,864.00	349
		T	OTAL	4,189,432.00	369						

- Note 1 In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).
- Note 2 In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.
- * If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

		PMC-ARRIVAN AND PLANTS CHARLES PACIFICATION CONTINUES ON THE STATE OF	rammanum alamada hii arawarna arawana, sari belaha da salarih ramanna.	EDP
PAF	IT II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		No.
ĝ1.	Teacher Salaries as Per EC 41011	1100	1,081,926.00	375
2.	Salaries of Instructional Aides Per EC 41011.	2100	216,798.00	380
3.	STRS.	3101 & 3102	89,264,00	382
4.	PERS.	3201 & 3202	28,735.00	383
5.	OASDI - Regular, Medicare and Alternative.	3301 & 3302	34,919.00	384
6.	Health & Welfare Benefits (EC 41372)		en antigen en en en en en en en en en en en en e	
70000	(Include Health, Dental, Vision, Pharmaceutical, and			
	Annuity Plans).	3401 & 3402	178,603,00	385
7.	Unemployment insurance.	3501 & 3502	683,00	390
8.	Workers' Compensation Insurance.	3601 & 3602	31,097.00	392
9.	OPEB, Active Employees (EC 41372).	3751 & 3752	0,00	
10.	Other Benefits (EC 22310).	3901 & 3902	17,159.00	393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		1,679,184.00	395
12.	Less: Teacher and Instructional Aide Salaries and			
and and and and and and and and and and	Benefits deducted in Column 2.		0.00	
13a	Less: Teacher and Instructional Aide Salaries and			
rimoodi	Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b	Less: Teacher and Instructional Aide Salaries and	-		
8	Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14.	TOTAL SALARIES AND BENEFITS.	rakuntanin dan dan dan dalam dan dan dan dan dan dan dan dan dan dan	1,679,184.00	397
15,	Percent of Current Cost of Education Expended for Classroom			
	Compensation (EDP 397 divided by EDP 369) Line 15 must			
Kombanda Marianda	equal or exceed 60% for elementary, 55% for unified and 50%			
ingles 17	for high school districts to avoid penalty under provisions of EC 41372		40.08%	
16.	District is exempt from EC 41372 because it meets the provisions			
	of EC 41374. (If exempt, enter 'X')			nomero manua

PART III: DEFICIENCY AMOUNT

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

1	1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	60,00%	
	2.	Percentage spent by this district (Part II, Line 15)	40.08%	j
9	3.	Percentage below the minimum (Part III, Line 1 minus Line 2).	19.92%	1
		District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).		-
		Deficiency Amount (Part III, Line 3 times Line 4)		1

July 1 Budget (Single Adoption) 2012-13 Estimated Actuals GENERAL FUND

21 65474 0000000 Form CEA

Current Expense Formula/Minimum Classroom Compensation

PARTI - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated	1007.001.00	004	0.77	000	1007.001.00	225					
Salaries	1,627,384.00	301	0.00	303	1,627,384.00	305	39,458.00	Pall Control Production	307	1,587,926.00	309
2000 - Classified Salaries	932,091.69	311	0,00	313	932,091.69	315	19,178.00		317	912,913.69	319
3000 - Employee Benefits (Excluding 3800)	765,407.31	321	0.00	323	765,407.31	325	2,103.00		327	763,304.31	329
4000 - Books, Supplies Equip Replace. (6500)	329,871.19	331	0.00	333	329,871.19	335	21,806.00		337	308,065,19	339
5000 - Services & 7300 - Indirect Costs	1,782,223.81	341	0.00	343	1,782,223.81	345	527,389.00		347	1,254,834.81	349
			T	JATC	5,436,978.00	365		T	OTAL.	4,827,044.00	369

- Note 1 In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).
- Note 2 In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.
- * If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

	FOCUS OF PARTICION PROCESS TO A PARTICION AND CONTINUO ASSESSED LL CONTINUO AND CON		LT. LUTTING
PARY II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDF No.
L. Teacher Salaries as Per EC 41011.	1100	1.119.637.00	04427800180000
2. Salaries of Instructional Aides Per EC 41011.	1	258,632,69	^^4
3. STRS.		84,638,00	{
4. PERS	,	40,594,00	
5. OASDI - Regular, Medicare and Alternative.	1	42.310.49	
5. Health & Welfare Benefits (EC 41372)	3331.2.3.3.2	12,010,10	1
(Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans)	3401 & 3402	170,467,00	385
7. Unemployment insurance.	Į.	15.249.61	
3. Workers' Compensation Insurance.		30,403,21	
9. OPEB, Active Employees (EC 41372).	1	0.00	
10. Other Benefits (EC 22310).	1	21,216.00	
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		1.783.148.00	;
12. Less: Teacher and Instructional Aide Salaries and			1
Benefits deducted in Column 2		0.00	
13a. Less. Teacher and Instructional Aide Salaries and		.,	1
Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
b. Less: Teacher and Instructional Aide Salaries and		14-1-16-11-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	1
Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS.		1,783,148.00	397
5. Percent of Current Cost of Education Expended for Classroom		THE PROPERTY OF THE PARTY OF TH	
Compensation (EDP 397 divided by EDP 369) Line 15 must			
equal or exceed 60% for elementary, 55% for unified and 50%			
for high school districts to avoid penalty under provisions of EC 41372.		36.94%	D
 District is exempt from EC 41372 because it meets the provisions 			1
of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
2.	Percentage spent by this district (Part II, Line 15)	36.94%	
	Percentage below the minimum (Part III, Line 1 minus Line 2)		
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	4,827,044.00	
5	Deficiency Amount (Part III, Line 3 times Line 4)	1,113,116.35	

NEW 1788 WINDOWS CONTROL OF A STATE OF THE PROPERTY OF THE PRO	Kanada mada da sastro kanda watakiin 1969a a	Oiu cationa			samoenna amendra mena dibancim na dia benakan mana ang ar	anamannin'i any kaominina mpikambana ao ao ao ao ao ao ao ao ao ao ao ao ao
	Object	2013-14 Budget (Form 01)	% Change (Cols. C-A/A)	2014-15 Projection	% Change (Cols. E-C/C)	2015-16 Projection
Description	Codes	(A)	(B)	<u>(C)</u>	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	3,176,605.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)	10.0010)	7,042.95	0.00%	7,042.95	0.00%	7,042.95
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL, line 5t c. Revenue Limit ADA (Form RL, line 5c, 4D 0033)	, ID 0719)	0.00 123.25	0.00%	0.00 123.25	0.00%	0.00
d. Total Base Revenue Limit ([Line Ala plus Alb] times Alc) ([D 0034, 0724)	868,043.59	0.00%	868,043.59	0.00%	868,043.59
e. Other Revenue Limit (Form RL, lines 6 thru 14)	•	0.00	0.00%		0.00%	
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A	le, ID 0082)	868,043.59	0.00%	868,043.59	0.00%	868,043.59
 g. Deficit Factor (Form RL, line 16) h. Deficited Revenue Limit (Line A1f times line A1g) (ID 0284) 		0.77728 674,712.92	0.00%	0.77728 674,712.92	0.00%	674,712.92
i. Plus: Other Adjustments (e.g., basic aid, charter schools		U/4,/12.32	0.0078	071,172.72	0.0074	0.4,712.72
object 8015, prior year adjustments objects 8019 and 8099)		4,180,765.08	-1.09%	4,135,147.08	0.03%	4,136,271.08
j. Revenue Limit Transfers (Objects 8091 and 8097)		(1,868,061.00)	18.32%	(2,210,205.00)	17.59%	(2,599,048.00)
k. Other Adjustments (Form RL, lines 18 thru 20 and fine 41)		189,188.00	0.00%	189,188.00	0.00%	189,188.00
1. Total Revenue Limit Sources (Sum lines Allı thru Alk)		2 174 605 00	12.3197	2 466 614 90	13.000/	2 401 124 60
(Must equal line A1) 2. Federal Revenues	8100-8299	3,176,605.00 14,187.00	-12.21% 0.00%	2,788,843.00 14,187.00	-13.90% 0.00%	2,401,124.00 14,187.00
3. Other State Revenues	8300-8599	562,720.00	0.00%	562,720,00	0,00%	562,720.00
4. Other Local Revenues	8600-8799	338,055,00	8.37%	366,358.00	5.38%	386,055.00
5. Other Financing Sources	4440 0000	2 22	2.004	2.00	0.0004	0.00
a. Transfers in b. Other Sources	8900-8929 8930-8979	0.00 g	0.00% 0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,437,821.00)	-9.50%	(1,301,208.00)	-18.00%	(1,066,991.00)
6. Total (Sum lines A11 thru A5)		2,653,746.00	-8.40%	2,430,900.00	-5.50%	2,297,095,00
B. EXPENDITURES AND OTHER FINANCING USES	er en en en en en en en en en en en en en	San and the san and the san and the san and the san and the san and the san and the san and the san and the san		ramana manya amin'ny amin'ny aritr'o dia mandra dia man	(-territorium total territorium territorium territorium territorium territorium territorium a (-territorium territorium utes and the second of the	
D. Cartificated Salaries						
				079 101 00		955,401.00
a. Base Salaries				978,101.00 22,300.00		733,401.00
b. Step & Column Adjustment				22,300,00		
c. Cost-of-Living Adjustment				(45 000 00\		/125 914 005
d. Other Adjustments	1000-1999	079 101 00	3 3397	(45,000,00) 955,401.00	-13.17%	(125,814,00) 829,587.00
e. Total Certificated Salaries (Sum lines B1a thru B1d) Classified Salaries	1000-1333	978,101,00	-2.32%	723,401,00	-13.17.24	027,307.00
				410 252 00		393,063.00
a. Base Salaries				9,402.00		393,003.00
b. Step & Column Adjustment				9,402.00		
c. Cost-of-Living Adjustment				(29 602 00)		(74 032 00)
d. Other Adjustments e. Total Classified Salaries (Surn lines B2a thru B2d)	2000-2999	412,353.00	-4.68%	(28,692.00) 393,063,00	-18.83%	(74,022.00) 319,041.00
Foun Classified Salaries (Starrings B2a and B2b) Employee Benefits	3000-3999	410,405,00	0.70%	413,267.00	-13.72%	356,578.00
Books and Supplies	4000-4999	64,769,00	-30.88%	44,769.00	0.00%	44,769.00
	5000-5999	669,324.00	-9.26%	607,324.00	-16.47%	507,324.00
Services and Other Operating Expenditures Capital Outlay	6000-6999	0.00	0,00%	0.00	0.00%	0.00
	00-7299, 7400-7499	ł	-85,43%	19,400.00	0.00%	19,400.00
Other Outgo (exchange 1 hasters of indirect Costs) Other Outgo - Transfers of Indirect Costs	7300-7399	(20,517.00)	3	(20,517.00)	\$	(20,517,00)
9. Other Financing Uses 9. Other Financing Uses	1300-7399	(20,517.00)	0,0078	(20,311,00)	0.0078	(20,321,00)
a. Transfers Out	7600-7629	283,600,00	7.05%	303,600.00	16.47%	353,600.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,931,176.00	-7.33%	2,716,307.00	-11.28%	2,409,782.00
C. NET INCREASE (DECREASE) IN FUND BALANCE		N. C. C. C. C. C. C. C. C. C. C. C. C. C.				
(Line A6 minus line BH)	7.150.47.67.27.440.000.07.0440.07.47.07.07.77.77.77.77.77.77.77.77.77.77.77	(277.430.00)		(285,407,00)		(112,687.00)
D. FUND BALANCE			Development			
1. Net Beginning Fund Balance (Form 01, line F1e)		1,109,554.23		832,124.23		546,717.23
2. Ending Fund Balance (Sum lines C and D1)		832,124,23		546,717.23		434,030.23
Components of Ending Fund Balance		1		· · · · · · · · · · · · · · · · · · ·		***************************************
Components of Ending Final Balance Nonspendable	9710-9719	0.00				
b. Restricted	9740	V.PV				and the form of the state of th
e. Committed	J (**U	<u></u>				
	9750	0.00				
1. Stabilization Arrangements		0.00				
2. Other Commitments	9760	0.00		4114		
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated	0.00	NAME OF THE PROPERTY OF THE PR				
Reserve for Economic Uncertainties			圆 一句 人名巴尔特氏结合征 墨		g in the contract of the contr	
	9789	0.00		# # * # * * * * * * * * * * * * * * * *		10 : 505 - 1
2. Unassigned/Unappropriated	9789 9790	832,124.23		546,717.23		434,030.23
				546,717.23 546,717.23		434,030.23 434,030.23

July 1 Budget (Single Adoption) General Fund Multiyear Projections Unrestricted

21 65474 0000000 Form MYP

	Object	2013-14 Budget (Farm 01)	% Change (Cols, C-A/A)	2014-15 Projection	% Change (Cols. E-C/C)	2015-16 Projection
Description	Codes		(B)	<u>(C)</u>	(D)	(E)
E. AVAILABLE RESERVES						PATE PATE AND ADDRESS OF THE P
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)	9790	832,124.23		546,717.23		434,030.23
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						Í
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		832,124,23	Magazina (Magazina)	546,717,23	Marian american describer in torse social mass	434,030.23

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

14/15 Reductions: Sal/Ben, Retirement Incentives/Math Specialist elemniated, elimination of Art Teacher/Art program, elimination of Club/Sports Stipends/Programs, reductions in Extended Day programs, reduction in field trips/Professional Development, 15/16 Reductions: Salary/Benefit Freeze for all employees, elimination of Music Teacher/Music Program, elimination of field trips/professional development

July 1 Budget (Single Adoption) General Fund Multiyear Projections Restricted

		**************************************				oceo-management of
Popovistiau	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
Description Management and the control of the cont	COUCS &	A STATE OF PARTY AND A STATE OF THE PARTY AND			namanasa rasuma dalamba namu unamusa namu v	
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)	SCHOOL COLUMN	T CONTROL				
A. REVENUES AND OTHER FINANCING SOURCES	2010 2000	20,422,00	0.00%	20,422.00	0.00%	20,422.00
Revenue Limit Sources Federal Revenues	8010-8099 8100-8299	312,169.00	-8.20%	286,571.00	-8.20%	263,072.00
Cother State Revenues	8300-8599	337,624.00	0,00%	337,624.00	0.00%	337,624.00
4. Other Local Revenues	8600-8799	339,869.00	-6.83%	316,669.00	-29.31%	223,869.00
5. Other Financing Sources	99007444			4.60	0.000	0.00
a. Transfers In	8900-8929	0.00	0.00%	0,00	0,00%	0.00
b. Other Sources c. Contributions	8930-8979 8980-8999	1,437,821.00	-9,50%	1,301,208.00	-18.00%	1,066,991.00
6. Total (Sum lines Al thru A5)		2,447,905,00	-7.57%	2,262,494.00	-15.49%	1,911,978.00
B. EXPENDITURES AND OTHER FINANCING USES				TELESCO NO METER DE COMPANS DE CO		
B. EAPENDITORES AND OTHER FINANCING USES 1. Certificated Salaries	1200.000					
				559,070.00		445,579.00
a. Base Salaries				12,746.00		
b. Step & Column Adjustment	i de la companya de l					
c. Cost-of-Living Adjustment				(126,237,00)		(190,799.00)
d. Other Adjustments	1000-1999	559,070,00	-20.30%	445,579,00	-42.82%	254,780.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1555	339,070,00	220,3076	440,075,00	742.0270	234,700.00
2. Classified Salaries				378,686.00		387,692.00
a. Base Salaries	ar and a second			9,006.00		307,072.00
b. Step & Column Adjustment				2,090,00		
c. Cost-of-Living Adjustment						
d. Other Adjustments	2225 7220	226 (27.00	3.7697	387,692.00	0.00%	337,692.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	378,686.00	2,38%	And the second s	-16.48%	220,096.00
3. Employee Benefits	3000-3999	276,831.00	-4.81%	263,513.00	0.00%	59,260.02
4. Books and Supplies	4000-4999	70,052.00	-15,41%	59,260.00 850,692.00	· · · · · · · · · · · · · · · · · · ·	703,354.00
5. Services and Other Operating Expenditures	5000-5999	876,471.00	-2,94% 0,00%	0.00	-17.32% 0.00%	0.00
6. Capital Outlay	6000-6999	0.00	<u> </u>	266,278,00	0.00%	266,278.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	266,278.00	0.00%	20,517.00	0.00%	20,517,00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	20,517.00	U,UUYa	20,317.00	0.00%	20,317,00
Other Financing Uses a. Transfers Out	7600-7629	0,00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%	v	0.00%	
10. Other Adjustments (Explain in Section F below)	,000,007				14, 9 4 2 3 4 5 5 5 4	
11. Total (Sum lines B1 thru B10)	i	2,447,905.00	-6.31%	2,293,531.00	-16.64%	1,911,977.02
C. NET INCREASE (DECREASE) IN FUND BALANCE	row, e superio de Saladorie de la fado manuera a acrama manuera paragrega	, egwy papapan a Tanka innia bhill ann an deileann		CONTRACTOR AND AND AND AND AND AND AND AND AND AND		ve wax conduction in a resident and
(Line A6 minus line B11)		0.00		(31,037,00)		0.98
D. FUND BALANCE	2520000012Valid5490007V	ALMANDE DE SERVICIO DE CONTRACTOR DE CONTRAC				Salati Color of the second sec
		31,036.02	WO.	31,036.02		(0.98)
Not Beginning Fund Balance (Form 01, line F1e) Ending Fund Balance (Sum lines C and D1)		31,036.02	and the second s	(0.98)		0,00
Components of Ending Fund Balance		23,000,02				
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	31,036.02			CHAPTER STATE OF THE STATE OF T	0.02
c. Committed			The state of the s		SCAFFOOD	
1. Stabilization Arrangements	9750		O Avenue	1.5	ELDOGES	
2. Other Commitments	9760		Maranese .		HATTOOT TO THE TOTAL THE TOTAL TO THE TOTAL TO THE TOTAL TO THE TOTAL TO THE TOTAL TO THE TOTAL TO THE TOTAL TO THE TOTAL TO THE TOTAL TO THE TOTAL TOTAL TO THE TOTAL TO THE TOTAL TO THE TOTAL TO THE TOTAL TO THE TOTAL TO THE TOTAL TO THE TOTAL TO THE TOTAL TO THE TOTAL TO THE TOTAL TO THE TOTAL TO THE TOTAL TO THE TOTAL TO THE TOTAL TO THE	
d. Assigned	9780		and the second			
e. Unassigned/Unappropriated			ZAGRANIK.			
Reserve for Economic Uncertainties	9789				Protection of the control of the con	
2. Unassigned/Unappropriated	9790	0.00		(0.98)	Canada de la Canad	(0.02
f. Total Components of Ending Fund Balance			Topologia			
(Line D3f must agree with line D2)	:	31,036.02	and the same of th	(0,98)		0.00

July 1 Budget (Single Adoption) General Fund Multiyear Projections Restricted

21 65474 0000000 Form MYP

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES	A Paris de La Company de la Co					
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2						
in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

14/15 Reduction in: Sal/Ben Retinnent Incentive/Muth Specialist eliminated, elimination of Art Teacher/Program, elimination of Club/Sports Stipends/Program, reductions in Extended Day programs, reduction in field trips/Professional Development. 15/16 Reductions: Salary/Benefit Freeze for all employees, elimination of Music Teacher/Program, elimination of field trip/professional development.

\$			**************************************	en de la companya de la companya de la companya de la companya de la companya de la companya de la companya de La companya de la companya del companya del companya de la c	perest of the Collection of th	alan e Minimo Profesional Profesional Alberta (Company Company
	32000041	2013-14	5%		%	
	de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la	Budget	Change	2014-15	Change	2015-16
22	Object	(Form 01)	(Cols. C-A/A)	Projection (C)	(Cols. E-C/C)	Projection
Description (Enter projections for subsequent years 1 and 2 in Columns C and E;	Codes	uarummarani (A)	(B)	anne comment and a second		ericonicionamente (E)
(enter projections for snosequent years 1 and 2 in Columns C and c; current year - Column A - is extracted)		į	İ			
A. REVENUES AND OTHER FINANCING SOURCES		0000	İ			
1. Revenue Limit Sources	8010-8099	3,197,027.00	-12.13%	2,809,265.00	-13,80%	2,421,546.00
2. Federal Revenues	8100-8299	326,356.00	-7,84%	300,758.00	-7.81%	277,259,00
3. Other State Revenues	8300-8599	900,344.00	0.00%	900,344.00	0.00%	900,344.00
4. Other Local Revenues	8600-8799	677,924.00	0.75%	683,027.00	-10.70%	609,924.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0,00	0.00%	0.00	0,00%	0.00
c. Contributions	8980-8999	0.00	0.00%	00,0	0.00%	0.00
6. Total (Sum lines A1 thru A5)		5,101,651.00	-8.00%	4,693,394.00	-10.32%	4,209.073.00
B. EXPENDITURES AND OTHER FINANCING USES	9					
Certificated Salaries						
a. Base Salaries				1,537,171.00		1,400,980.00
 b. Step & Column Adjustment 	ng va			35,046.00		0(),0
c. Cost-of-Living Adjustment	1			0.00		0.00
d. Other Adjustments				(171,237,00)		(316,613.00
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	1,537,171.00	-8.86%	1,400,980.00	-22.60%	1,084,367.00
2. Classified Salaries						
a. Base Salaries	Š.			791,039.00		780,755.00
b. Step & Column Adjustment				18,408,00		0.00
c. Cost-of-Living Adjustment	e e e e e e e e e e e e e e e e e e e			0.00		0.00
d. Other Adjustments	No.			(28,692.00)		(74,022.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	791,039.00	-1.30%	780,755.00	-9.48%	706,733.00
3. Employee Benefits	3000-3999	687,236.00	-1.52%	676,780,00	-14.79%	576,674.00
Books and Supplies	4000-4999	134,821.00	-22.84%	104,029.00	0.00%	104,029.02
Services and Other Operating Expenditures	5000-5999	1,545,795.00	-5,68%	1,458,016.00	-16.96%	1,210,678.00
	6000-6999	0,08	0.00%	0.00	0.00%	0.00
6. Capital Outlay	§-					
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	399,419.00	-28.48%	285,678.00	0.00%	285,678.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	00.0	0,00%	0.00	0.00%	0,00
Other Financing Uses a. Transfers Out	7600-7629	283,600,00	7.05%	303,600.00	16.47%	353,600.00
	*	0,00	0.00%	0.00	0.00%	9.90
b. Other Uses	7630-7699	0,00	9,0076		0.0078	0.00
10. Other Adjustments	(to real			0.00	<u> </u>	
11. Total (Sum lines B1 thru B10)	that with a frateurity status was ann a time service annual service.	5,379,081.00	-6.86%	5,009,838.00	-13.73%	4,321,759.02 enancement de la constantina
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)	a and manual construction to the construction of the construction	(277,430.00)		(316,444,00)	-	(112,686.02
D. FUND BALANCE	Seedle				The state of the s	
1. Net Beginning Fund Balance (Form 01, line F1c)	*	1,140,590.25		863,160.25	ump.	546,716.25
2. Ending Fund Balance (Sum lines C and D1)	Į.	863,160.25		546,716.25		434,030.23
3. Components of Ending Fund Balance	Service Company				1	
a. Nonspendable	9710-9719	0.00		0.00	estata de la companya della companya della companya de la companya de la companya della companya	0.00
b. Restricted	9740	31,036.02		0.00	1	0.03
c. Committed	9750	0,00		0.00		0.00
Stabilization Arrangements Other Commitments	9750 9760	0.00	·	0.00	night.	0.00
d. Assigned	9780	0.00		0.00	1	0.00
e. Unassigned/Unappropriated	.700	0.00			***************************************	
Chassigned Chapproprined Reserve for Economic Uncertainties	9789	0.00		0.00	and the second s	0.00
Nessive for Economic Orice tailings Unassigned/Unappropriated	9790	832,124.23		546,716.25		434,030,21
f. Total Components of Ending Fund Balance	. 129	no winning from 4 of fire f			outrash.	
(Line D3f must agree with line D2)	t	863,160.25		546,716.25	The same of the sa	434,030.23

July 1 Budget (Single Adoption) General Fund Multiyear Projections Unrestricted/Restricted

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES				The state of the s		T 2000 Marie 20 Marie 2007 Marie 2007 Marie 2007 Marie 2007 Marie 2007 Marie 2007 Marie 2007 Marie 2007 Marie 2
1. General Fund		9				
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	832,124.23		546,717.23		434,030.23
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999) (Enter projections)	9792			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0,00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		832,124.23		546,717.23		434,030.23
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.47%		10.91%	CALL COLUMN AND AND AND AND AND AND AND AND AND AN	10.049
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation						
a. By you choose to excitate from the reserve caretimeter						
the area shown in four to English and to CYD D to manyhouse?	N:-					
the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special	No	an and a second an				
	No No	The reference of the control of the				
b. If you are the SELPA AU and are excluding special education pass-through funds:	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):	No.					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds	No	0.00		0.00		0.00
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections	No	0.00		0.00		0.00
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA	No	0.00		0.00		0.00
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d		Local projections				6.00
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections		0.00		0.00		6.00
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter pro		123.25		123.25		123.25
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections at Expenditures and Other Financing Uses (Line B11)	jections)	123.25 5,379,081.00		123.25 5,009,838.00		123.25 4.321,759.02
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is N	jections)	123.25		123.25		123.2: 4.321,759,02
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is N c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)	jections)	123.25 5,379,081.00		123.25 5,009,838.00		emining and the second of the
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is N c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level	jections)	123.25 5,379,081.00 0.00		5,009,838.00 0.00 5,009,838.00		123.25 4,321,759.03 0.00
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is N c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)	jections)	123.25 5,379,081.00 0.00		123.25 5,009,838.00 0.00		123.25 4,321,759.03 0.00
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is N c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level	jections)	5,379,081.00 0.00 5,379,081.00		5,009,838.00 0.00 5,009,838.00		4,321,759.03 9,00 4,321,759.03
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is N 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)	jections)	123.25 5,379,081.00 0.00 5,379,081.00		123.25 5,009,838.00 0.00 5,009,838.00		4,321,759,02 0,00 4,321,759,02
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is N 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) e. Reserve Standard - By Percent (Line F3c times F3d)	jections)	5,379,081,00 0,00 5,379,081,00 5,379,081,00 5% 268,954.05		123.25 5,009,838.00 0.00 5,009,838.00		4,321,759.03 9,00 4,321,759.03
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is Nown to the F3d 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	jections)	123.25 5,379,081.00 0.00 5,379,081.00		5,009,838.00 0.00 5,009,838.00 596 250,491.90		4,321,759.03 0,00 4,321,759.03 50 216,087.93

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Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES		TANKA ANTANA TERMEN			ACTIVITY ACT
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	92,400.00	0.00	-100.0%
3) Other State Revenue		8300-8599	6,900,00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES		1	99,300.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	31,752.00	16,326.00	-48.6%
3) Employee Benefits		3000-3999	14,415.00	3,507.00	-75.7%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	107,217.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES	e station to the state of the s		153,384.00	19,833.00	-87.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(54,084.00)	(19,833.00)	-63.3%
D. OTHER FINANCING SOURCES/USES	THE PROPERTY OF THIS AND THE STATE OF THE ST	The second secon		ополит в сет постоя в в постоя в технология в постоя в постоя в постоя в постоя в постоя в постоя в постоя в п	
1) Interfund Transfers a) Transfers In		8900-8929	54,084.00	42,833.00	-20.8%
b) Transfers Out		7600-7629	0,00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0,00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES	«Майре-Упрад е байле тембарова в получа разгочном жирова в обстабления в получаю.		54,084.00	42.833.00	-20.8%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)	er bekande ken dibasah di kacamang sama ang asamang a manang a manang ang ang ang ang ang ang ang ang an		0.00	23,000.00	New
F. FUND BALANCE, RESERVES					
Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0,00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			0.00	23,000.00	New
a) Nonspendable					
Revolving Cash		9711	40.01	0,00	-100.0%
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	23,000.00	New
c) Committed					
Stabilization Arrangements		9750	0,00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(40.01)	0.00	-100.0%

			2012-13	2013-14	Percent
Description	Resource Codes	Object Codes		Budget	Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	(46,111.66)		
Fair Value Adjustment to Cash in County Treasur	,,	9111	0.00		
	у				
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	40.01		
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		imeina Penautheia Amieu adulmin VAMOPA Ge	(46,071.65)		
H. LIABILITIES					
1) Accounts Payable		9500	(23.76)		
2) Due to Grantor Governments		9590	0.80		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES	adian (ann eil northadar modal mar an acus an an ann ann ann ann an an				
I. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 - H6)			(46,047.89)		

TO THE RESIDENCE OF THE RESIDENCE OF THE RESIDENCE AND ADDRESS OF THE RESIDENCE OF THE RESIDENCE OF THE RESIDENCE OF THE RESIDENCE OF THE RESIDENCE OF THE RESIDENCE OF THE RESIDENCE OF THE RESIDENCE OF THE RESIDENCE OF T					99,400 kine di la manara a remanasa and alabah make tila di Memberh Co-Colorente (Mila
Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers				***	
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0,00	0.0%
TOTAL, REVENUE LIMIT SOURCES		mage	0.00	0.00	0.0%
FEDERAL REVENUE			de acceptance de la constance		
Child Nutrition Programs		8220	92,400.00	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			92,400.00	0.00	-100.0%
OTHER STATE REVENUE			P. C. MICHIGAN PROPERTY.		
Child Nutrition Programs		8520	6,900.00	0.00	-100.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,900.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue				Townson Library	
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0,00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investment:	S	8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0,00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			99,300,00	0,00	-100.0%

мобителия или потот на дова (на осно и побите в дова на выполнения и положения и потот на положения и потот на	aman matapang ng ng mga ng ng ng ng ng ng ng ng ng ng ng ng ng	004 kilikultus raminoslimasas suurva maam vaa maa siraa s			Signific Anhall transcenses and annual order in court of A. Anhall transcenses a court of
Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES	технятивного постоя с того с в 1 в соста в техного на негру 1943 г. дументад	ANALOS CONTRACTOR CONT		TO COMPANY OF THE PROPERTY OF	William A. Heigh work a standard Calabrie A. A policy and S. Anglander A. Calabrie A. Cala
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	N-Ab		0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	31,752.00	16,326.00	-48.6%
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			31,752,00	16,326.00	-48.6%
EMPLOYEE BENEFITS				main can be desired to a second of the secon	
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,625.00	1,868.00	-48.5%
OASDI/Medicare/Alternative		3301-3302	2,429.00	1,250.00	-48.5%
Health and Welfare Benefits		3401-3402	7,307.00	0,00	-100.0%
Unemployment Insurance		3501-3502	350.00	9.00	-97.4%
Workers' Compensation		3601-3602	704.00	380.00	-46.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		Plantaman (Maria ang Maria Maria ang Maria ang Angara ang Angara ang Angara ang Angara ang Angara ang Angara a	14,415.00	3,507.00	-75.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description Re	source Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES		<u> </u>	**************************************		
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.09
Dues and Memberships		5300	0.00	0.00	0.03
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	0.09
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	107,217.00	0,00	-100.09
Communications		5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURE	RES		107,217.00	0,00	-100.03
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.09
Equipment		6400	0.00	0.00	0.03
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		F-772-7177-8-16-1-77-9-16-77-7-8-16-16-16-16-16-16-16-16-16-16-16-16-16-	0.00	0.00	0.09
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service				and the second second	
Debt Service - Interest		7438	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cos	ts)	1	0.00	0.00	0.09
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		n inspects interest			
Transfers of Indirect Costs - Interfund		7350	0.00	6.00	0.09
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COS	TS		0.00	0.00	0.09

	annannan arbanistana amma o franchisto da Baintalda (delicario del delicario del delicario del delicario del	ETHORISONES (PITESSAN A SERIES STOOTS)		ON PROCESSION PROCESSION AND CONTRACT AND CO	Sent Anti-Shi bi sa kisarrana manakanama sa muuna sa amana man mamakadag I
Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					7,000
INTERFUND TRANSFERS IN					CONTROL CONTRO
From: General Fund		8916	54,084,00	42,833.00	-20.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN	· · · · · · · · · · · · · · · · · · ·		54,084.00	42,833.00	-20.8%
INTERFUND TRANSFERS OUT		:	7		
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds			20		
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0,00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00
					0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0,0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0,00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	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)			54,084.00	42,833.00	-20.8%

да у привозицияти пата те надучевен Англий «Отобом» не да за спорячна почен бутом условную дужения те базоков и те надучевен де не быто в обосную не от приводения почен да надучевения почен д	ka artiinka Ca Calaada Siileedh Caleadh Caleadh Caleadh Caleadh Caleadh Caleadh Caleadh Caleadh Caleadh Caleadh	nazi (qir ilitazi (qiri qirini qiri e qir) yoku zani ilimati ili iliazi ili iliazi ili	a la comita de la comita de comita de la referencia de la comita del la comita de la comita de la comita del la co		шишшагагч чишшаг инч Сойостой (1964) 19 Адейн (1964) 19 Адейн (1964) 19 Адейн (1964) 19 Адейн (1964) 19 Адейн Дай
Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES	SSERVE CONTROL OF CONT				
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	92,400.00	0.00	-100.0%
3) Other State Revenue		8300-8599	6,900.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES		40/26-22-22-22-22-22-22-22-22-22-22-22-22-2	99,300.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)				AND THE PROPERTY.	
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		153,384.00	19,833.00	-87.1%
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			153,384.00	19,833.00	-87.1%
C. EXCESS (DEFICIENCY) OF REVENUES			Table in the first state of the	n enderhandriche	
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES. (A5 - B10)			(54,084.00)	(19,833.00)	-63.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers			1	the analytical library	
a) Transfers In		8900-8929	54,084.00	42,833.00	-20.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			54,084.00	42,833.00	-20.8%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	23,000.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	23,000.00	New
Components of Ending Fund Balance a) Nonspendable			o the second control power and		
Revolving Cash		9711	40.01	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.90	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0,00	23,000.00	New
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(40.01)	0.00	-100.0%

July 1 Budget (Single Adoption) Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

Sausalito Marin City Elementary Marin County 21 65474 0000000 Form 13

		2012-13	2013-14
Resource	Description	Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.00	23,000.00
		N. A. C. A. C. C. C. C. C. C. C. C. C. C. C. C. C.	
Total, Restric	cted Balance	0.00	23,000.00

			2012-13	2013-14	Percent
Description	Resource Codes	Object Codes	ì	Budget	Difference
A. REVENUES			Control of the Contro		
1) Revenue Limit 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	40.00	0.00	-100.0%
5) TOTAL, REVENUES	a kanadaran seria dan kalamatan dari kanadar seria seriarah dari kanadar dari kanadar seriarah seriarah sebaga Seriarah		40,00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0,00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0,00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	60,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	221,780.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			281,780.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			(281,740.00)	00,0	-100.0%
D. OTHER FINANCING SOURCES/USES			Para Para Para Para Para Para Para Para		
Interfund Transfers a) Transfers In		8900-8929	100,000.00	50,000.00	-50.0%
b) Transfers Out		7600-7629	0.00	00.0	0.0%
2) Other Sources/Uses				A Thomas Ann ann an Ann an Ann an Ann an Ann an Ann an Ann an Ann an Ann an Ann an Ann an Ann an Ann an Ann an	
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			100,000.00	50,000.00	-50.0%

Description The state of the s	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	aassen aar om aan om om om ook om ook om ook om ook ook o		(181,740.00)	50.000.00	-127.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	181,780.43	40.43	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			181,780.43	40.43	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			181,780.43	40.43	-100.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			40.43	50,040.43	123670.5%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	9.00	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				1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	40.43	50,040.43	123670.5%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	NUCLEAR SPECIAL CONTRACTOR SPECIAL CONTRACTOR SPECIAL SPECIAL CONTRACTOR SPECIAL SPECI	no mandra martini na canada na mandra de la constanta de la constanta de la constanta de la constanta de la co	entralian entralia entralia de la companya de la companya de la companya de la companya de la companya de la c		potential (new property) (new proper
Description	Reseurce Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS	от со почен на выполнять на принципуты почен почен почен в «чен почен» был выпоты Абенный и «чей» «чей не «чей	maaa na ahamu Bishiina Sa maa Sa ah dadaya Aradii Aradii Aradii Aradii Aradii Aradii Aradii Aradii Aradii Aradii	COLUMN COMPANY AND THE STATE OF		The second secon
1) Cash			***************************************		
a) in County Treasury		9110	248,273.12		
1) Fair Value Adjustment to Cash in County Trea	аѕигу	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			248,273.12		
H. 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) Deferred Revenue		9650	0.00		
6) TOTAL LIABILITIES	materianskryt with direct the state of the s	tions bet 3,000 to the Charleton Short The Arthropic Translation with	О. ОО		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			248,273.12		

	Стойного поставления в постава и такуро, к (4,555,574,446,455,454,446		B Maramatanan arabasa arabasa arabasa arabasa arabasa arabasa arabasa arabasa arabasa arabasa arabasa arabasa a	namamaaninin maayin oo oo oo oo oo oo oo oo oo oo oo oo oo	ELECTRONICS STREET, THE WHOLE SEPTEMBERS OF SERVICE STREET, SERVICES
Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE		and the second			
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE				The state of the s	
Other Local Revenue		The second of th	**************************************		
Sales				O CONTRACTOR OF THE CONTRACTOR	A STANSON STAN
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	40.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue]			one can re
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			40.00	0.00	-100.0%
TOTAL REVENUES	27 a wali' ya wali a kana a wana a wana a wali a wali a wali a wali a wali a wali a wali a wali a wali a wali a		40,60	0.00	~100.0%

To add a comment and only of the first of the state of th	т основните пописати объекта по поточение технично таков и посе толого на негова на постава на постава на пост	LET - NEEL TE SAME HET, ON AND HAVE NOON AND ENGINEER OF SETTING	erret erretann er seine er forste er forste forste er forste er forste er forste er forste er forste er forste	CONTENT DE MANAGEMENT ANT CONTENT ANT CONTENT AND CONTENT CONTENT AND CONTENT	
Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES				and the state of t	
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES	1489 ::W.1844.		0.00	0.00	0.0%
EMPLOYEE BENEFITS		Andrew Control		- The second sec	
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%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		dita	0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	6.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

THE TOTAL PROPERTY OF THE TOTAL PROPERTY OF	ce Codes OI	bject Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES		Ì			
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	60,000.00	0.00	-100,0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			60,000.00	0.00	-100.0%
CAPITAL OUTLAY			P P V A Nabada		
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	221,780,00	0.00	-100.0%
Equipment		6400	0,00	0,00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		nor a delicated with the	221,780.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service		THE PARTY OF THE P	orna year control	The property of the second	
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 Cosis)			0.00	0.00	0.0%
				3.00	5.07g
"OTAL EXPENDITURES" ************************************	ef G. Con and Shahmann an annual or purpose con resistance.		281,780.00	0.00	-100.0%

	Эйн тайын тайын тайын АДУУ АС 4 бай таштанын тайын АС 46 даттанын айтын АДУУ АДООС	nn de state de la Proposition des destados (de Libra) de sector de la come de la come.	- Д алин на по почето ределато да нариминателне (прими и почето на почето на почето на почето на почето на поче	entral arminen havingarkisk et de grand met entral et (4) sikke kelub til men men mengel kræ	
Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent
INTERFUND TRANSFERS	a deconsistent elements and the control of a reason of AND-409 when the measure we 159	er en amatur (4 Accordin i Novellina en amatur (53) (Electric en ama	WOOD AND AND AND AND AND AND AND AND AND AN	:Sunder	Difference
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	100,000.00	50,000.00	50.00
Other Authorized Interfund Transfers In		8919	0.00	0.00	-50.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	50,000.00	0.0%
INTERFUND TRANSFERS OUT	The control of the co		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	30,000,00	-50.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	MANAGEMENT (1987) 1987/1000 - 1987/1000 - 1987/1000 - 1987/1000 - 1987/1000 - 1987/1000 - 1987/1000 - 1987/1000		0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES		3 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2			
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds		and the second second	1 40 600 60		
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES				A	3377
Transfers of Funds from Lapsed/Reorganized LEAs			**************************************		Colonia
All Other Financing Uses		7651	0.00	0.00	O.0%
(d) TOTAL, USES		7699	0.00	0.00	0.0%
CONTRIBUTIONS	19-Annual III - Annual III - Annual III - Annual III - Annual II -		0.00	0.00	0.0%
Combridge for the second					Poblikované eraman izo
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS	alan an an a hi falan da an an an an an an an an an an an an an	10-11-75-hit-7	0,00	0.00	0.0%
FOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					construction of the constr
TO Seeds a summarised many operation of the seed of the seeds of the s	mi Çologiado, gradinario de maio Çi Çamino a ser ante i a bisto		100,000.00	50,000.00	-50.0%

July 1 Budget (Single Adoption) Deferred Maintenance Fund Expenditures by Function

	PPANYA ARRIAN TERESORPHA ARRIVANTA CANTOCARAN (NASARA CANTOCARA CA				TT V dancer are used desputy (V) And and the fill before reconstructed and (V) and
Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES		A Section of the Control of the Cont	The second secon	and the first of the second and produced as the second state of the second seco	Charles and Color Applications and Applications (Color of the Color of
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	40.00	0.00	0.09
5) TOTAL REVENUES			40.00	0.00	-100.09
B. EXPENDITURES (Objects 1000-7999)	- And Andrews Control of the Control	And the second s	annuments of the filter in the mount of the filter of the mount of the filter of the f	and the second community of the second and the seco	~100.0%
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	bonne	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	A division may
6) Enterprise	6000-6999	-	0.00	0.00	0.0%
7) General Administration	7000-7999	N	0.00	0.00	0.0%
8) Plant Services	8000-8999		281,780.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	-100.0%
10) TOTAL, EXPENDITURES		1	281,780.00	0.00	0.0%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			The same production of the same state of the sam	and the state of t	-100,0% saman manap bet nama ben'arawan naman naman naman naman naman naman naman naman naman naman naman naman naman n
OTHER FINANCING SOURCES/USES	ашт отположен бутишто п и да обоба ба от али аштору Удатина атируучулуучу	THE THE REAL PROPERTY OF THE P	(281,740,00) retremental autoritation and Party Systems Insure Systems (Systems Insure Systems I		-100.0%
Interfund Transfers a) Transfers In		8900-8929	100,000.00	50,000.00	
b) Transfers Out		7600-7629	0.00		-50.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%0.00
b) Uses		7630-7699	0.00		0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES				0.00	0.0%
	этим интивическую или эти для у вывый 12 опшина и и и для обы и интивической опшиний и и и для обы опшиний и и	hatresterment of the second of the second of the second	100,000.00	50,000.00	-50.0%]

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		}	(181,740.00)	50,000.00	-127.5%
F. FUND BALANCE, RESERVES	en de la propieta de la composition de la propieta de la propieta de la propieta de la composition de la compo	and the second state of the Second state of th	меце «Андината» в шит постичен» в объект по вышен и често в вышения в объект в объект в объект в объект в объе	90-97-99-98-98-98-98-98-98-98-98-98-98-98-98-	the Person Security States and a management of the security of
1) Beginning Fund Balance		The state of the s			
a) As of July 1 - Unaudited		9791	181,780.43	40.43	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		er proportion and also	181,780.43	40.43	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			181,780.43	40.43	-100.0%
2) Ending Balance, June 30 (E + F1e)			40.43	50,040.43	123670.5%
Components of Ending Fund Balance a) Nonspendable			7.00		
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 Other Assignments (by Resource/Object)		9780	40.43	50,040.43	123670.5%
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 (Single Adoption) Deferred Maintenance Fund Exhibit: Restricted Balance Detail

Resource Description	2012-13 Estimated Actuals	2013-14 Budget
Total, Restricted Balance	0.00	0.00

July 1 Budget (Single Adoption) Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

Description Note that the second sec	Resource Codes Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent
A. REVENUES	Wartened Shaws and a support	and control on a popular of a confidence of the popular and an analysis of the control of the co	The LAND SCI.	Difference
1) Revenue Limit Sources	8010~8099			
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	0.00	0.00	0.0
5) TOTAL REVENUES		500.00	0,00	-100,0
B. EXPENDITURES	97 (COM 1974) (COM 197	500.00	O.OO	- 100,0
1) Certificated Salaries	1000-1999	0.00		
2) Classified Salaries	2000-2999	0.00	0,00	0.09
3) Employee Benefits	3000-3999	0.00	0.00	0.09
4) Books and Supplies	4000-4999	0.00	0.00	0.09
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.09
6) Capital Outlay	6000-6999	0.00	0.00	0.09
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499			0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0,0%
9) TOTAL EXPENDITURES		0.00	0.00	0.0%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER		Q.Q.	те опутувания отполнения и ште и музиция высок судования выполнения высти выполнения выполнения выполнения выполнения выполнения выполнения выполнения выполнения выполнения выполнения выполнения выс	
FINANCING SOURCES AND USES (A5 - B9) OTHER FINANCING SOURCES/USES			0.00	-100.0%
) Interfund Transfers a) Transfers In	2000 0000		TIPE PILES TO STATE OF THE STAT	
b) Transfers Out	8900-8929	0.00	0.00	0.0%
) Other Sources/Uses a) Sources	7600-7629	90,000.00	0.00	-100.0%
b) Uses	8930-8979	0.00	0.00	0.0%
Contributions	7630-7699	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES	8980-8999	0.00	0.00	0.0%
telescopy of the Private of the State of the	THE CONTROL OF THE PROPERTY OF	(90,000,00)	0.00	-100.0%

July 1 Budget (Single Adoption) Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(89,500.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES				dam arcanopula	
Beginning Fund Balance			A sa sa sa sa sa sa sa sa sa sa sa sa sa		
a) As of July 1 - Unaudited		9791	262,005.49	172,505.49	-34.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			262,005.49	172,505.49	-34.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			262,005.49	172,505.49	-34.2%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			172,505.49	172,505.49	0.0%
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%
		9740		0.00	0.0%
b) Restricted		3740	0.00	0.00	0.076
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned		0700	470 505 40	470 505 40	0.000
Other Assignments		9780	172,505.49	172,505.49	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget (Single Adoption) Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	172,270.13		
Fair Value Adjustment to Cash in County Treasu	ry	9111	C.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	ANNANA MINITER CHUMHAN-PANGONOTRUCCUNGGAMATINA MAGAMATINA CANANA MAGAMATINA MAGAM		172,270.13		
H. 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) Deferred Revenue		9650	0.00	10 T T T T T T T T T T T T T T T T T T T	
6) TOTAL, LIABILITIES	п румпуратууларууларууларууларууларууларуулару		0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)		nodana matama mna uma na ana a a anna na mna a mna da anno da anno da anno da anno da anno da anno da anno da a	172,270,13		

July 1 Budget (Single Adoption) Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

объебия «Пам XXXII бало № 2011 XXXII от оттаки и частивали и того и на изили политите и итписа и изили и политите и и политите и и и и и и и и и и и и и и и и и			many kao amin'ny faritr'i Sana dia mandra dia mandritry no ben'ny tanàna mandritry ny taona 2008–2014 amin'ny Ny	а, Ура, за Рове, «Ченба на истятия «Съзграба» на подбице в Гараций Венграфа устату што в з	THE STATE OF THE PROPERTY OF THE STATE OF TH
Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE		none to develop			Newpopolitics
Other Local Revenue			1		TAKAN DI GARAK
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	500.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	0.00	-100.0%
TOTAL, REVENUES			500.00	0.00	-100.0%

July 1 Budget (Single Adoption) Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object Sausalito Marin City Elementary Marin County

			ob prisoner and the second sec		
Description National Notes of Assistance manuscript and accommunicative accommunication accommunication (NATIONAL ASSISTANCE)	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS				2000	
INTERFUND TRANSFERS IN				į	
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%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	90,000.00	0,00	-100.0%
(b) TOTAL INTERFUND TRANSFERS OUT			90,000,00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES			VALUE AND AND AND AND AND AND AND AND AND AND		
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL SOURCES	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		0.00	0.00	0,0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0,00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS		anandra manandra mataniana (mataniana (mataniana (mataniana (mataniana (mataniana (mataniana (mataniana (matan			kak keringan and disebutuh akkir mengan kalandini or 1 dianggar pengal pula SP-ambat 1990.
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		manda madalada di shin'a di 1965 (1965) (1965) (1969) (1965) (1965) (1965) (1965) (1965) (1965) (1965) (1965)	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(90,000.00)	0.00	-100.0%

July 1 Budget (Single Adoption) Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Function

	a_{ij} is a second symmetry remains an a_{ij} and a_{ij} and a_{ij} and a_{ij} and a_{ij} and a_{ij}				
Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES	TO PROCESS AND THE SECOND LIGHTER AS AND SECOND AND THE SECOND AS A SECOND TO THE SECOND AS A SECOND A	- Was Marich (1) malig recommensus and a promises.	ram manasamu umma aran nii sam ui sam aran indi ar sam sidh in rinn dhi ar sam dhi ar sam dhi ar sam dhi ar sa	and forth the fact that are a sense or season of emphorms are as a sense as a manual and the fact that the fact th	A TO BE ALL AND AND AND AND AND AND AND AND AND AND
					o pre silikania
1) Revenue Limit 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	500.00	0.00	-100.0%
5) TOTAL REVENUES		maan u aan naruman maan maan midurka kandin dinka 100 km bira Paka	500,00		-100.0% annae een maaaa aannoon oo oo oo oo oo oo oo oo oo oo oo o
B. EXPENDITURES (Objects 1000-7999)			SOCIAL PROPERTY AND AND AND AND AND AND AND AND AND AND	A Was a PER MY CAPACITY OF THE PER PER PER PER PER PER PER PER PER PE	2
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	
C. EXCESS (DEFICIENCY) OF REVENUES				obelistatiine	
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			500.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES		aucht e militiamente (attach) eistlieg febrief (Film) fil (Film) het gebief (The Synthetic Service And Service Serv		manamin mad slatinistick chilifolio (44-lea) (44-lea) (44-lea) (44-lea) (44-lea) (44-lea) (44-lea) (44-lea) (44-lea)
1) Interfund Transfers				REAL OF THE SERVICE	
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	90,000,00	0.00	-100.0%
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			(90,000,00)	0.00	-100.0%

July 1 Budget (Single Adoption) Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND	and an angular common market and an angular of 1980,000 To 600,000 Common and and				and the second s
BALANCE (C + D4)		and the second s	(89,500.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES				4 m m	handific@WPWW
1) Beginning Fund Balance		ļ	- Appelled to the state of the	A Spillion	A PATRICIA CONTRACTOR
a) As of July 1 - Unaudited		9791	262,005,49	172,505.49	-34.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			262,005.49	172,505.49	-34.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			262,005.49	172,505.49	-34.2%
2) Ending Balance, June 30 (E + F1e)			172,505.49	172,505.49	0.0%
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 Other Assignments (by Resource/Object)		9780	172,505.49	172,505.49	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount	manual test Lovers Andrews Wash Allers and	9790	0.00		0.0%

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

	2012-13	2013-14
Resource Description	Estimated Actuals	Budget
Total, Restricted Balance	0.00	0.00

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Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					Pri Precision e em militario de la companio del companio della com
		capital and the second	and an orange property of the second		eri-va-flouriblem
1) Revenue Limit 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	0.00	0.60	0.0%
5) TOTAL REVENUES	milinateski finoko XXII sisti XXII dir (4filiginateski priparatematemates	ana na ana ang ang ang ang ang ang ang a		0.00	
B. EXPENDITURES					ener bester vesteration
1) Certificated Salaries		1000-1999	3.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
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	e gazganisang a negamora somman asman raman samanlikush vanomal mela		0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 89)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES				ermanne formet art Vereiningen Ferri VIII-t vin 1904 - Konstant van de state de state de state de state de sta I	armen en en en en en en en en en en en en e
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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		opt week to \$500 feet or measure many a resonant may	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES	4T NATION WAS AN AND REAL BROKERS BETWEEN THE PROPERTY WAS AN AND AN AND AN AND AN AND AN AND AN AND AN AND AN				ppe annu is présente
Beginning Fund Balance a) As of July 1 - Unaudited		9791	245.51	245.51	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			245.51	245.51	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			245.51	245.51	0.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			245.51	245,51	0.0%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	245.51	245,51	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

занишая изыкання на наменення обромення в довод в муницентра учения проделения развити поти по в 1940-1994 году в изимента в технического бого до 400-400 моделения по по по в 1940-1994 году в изимента в постоя в под 1940-1994 году в 1940-1994	мания до наменя до наменя на постава в NA-та Серб и до на постава по на постава по на постава по на постава в С	reciple a specificação producementar excentrática do Pologo.	2012-13	2013-14	Percent
Description Annual Control of the C	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
G. ASSETS			Av end		
1) Cash		9110	245.77		
a) in County Treasury					
Fair Value Adjustment to Cash in County Trea	sury	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	NATION CONTINUES AND THE CONTINUES OF SECURITIES AND THE CONTINUES AND THE CONTINUES AND THE CONTINUES AND THE	(a) 1997; 1992; 1992; 1992; 1992; 1992; 1992; 1992; 1992; 1992; 1992; 1992; 1992; 1992; 1992; 1992; 1992; 1992	245.77		
H. LIABILITIES			And Andrews are any pro-		
1) Accounts Payable		9500	0.00		
Due to Grantor Governments		9590	0,00		
3) Due to Other Funds		9610	0.00	oceana recompra	
4) Current Loans		9640	0.00	į	
5) Deferred Revenue		9650	0.00		
6) TOTAL LIABILITIES	enganininganingan	quiy en antiquan a antiquata p' è 200 NO 220 NO 48 FO GONN	C. 00		
I. FUND EQUITY			Commence of the Commence of th		
Ending Fund Balance, June 30			245 77		
(G9 - H6)	n destable with the A. Nobello, Nobello, P. Nobello, P. Nobello, C. Nobello, P	**************************************	245.77		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE	110001100 00000		208,1113		Market Water Control of the Advanced Property Control of the Advan
FEMA		8281	0.00	0.00	0,0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		0200	0.00	0.00	0.0%
OTHER STATE REVENUE			0.00		
Tax Relief Subventions			THE STATE OF THE S		
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	6.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE	WAR WEST TO BE STONE TO THE STO	A STATE OF THE STA	0.00	0.00	0.0%
OTHER LOGAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Rofl		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 RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales		8631	0.00	0.00	0.0%
Sale of Equipment/Supplies		8650	0.00	0.00	0.0%
Leases and Rentals Interest		8660	0,00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investmen	ts	8662	0.00	0.00	0.0%
Other Local Revenue	h we	0002	0,00	5.00	
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
		0.00	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE TOTAL, REVENUES		30 of 263	0.00	0,00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.09
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.09
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES	**************************************		0.00	0.00	0.09
EMPLOYEE BENEFITS					
STRS	,	3101-3102	0.00	0.00	0.09
PERS		3201-3202	0.00	0.00	0.09
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.09
Health and Welfare Benefits		3401-3402	0.00	0.00	0.09
Unemployment insurance		3501-3502	0.00	0.00	0.0
Workers' Compensation		3601-3602	0.00	0.00	0.0
OPE8, Allocated		3701-3702	0.00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0.0
PERS Reduction		3801-3802	0.00	0.00	0.0
Other Employee Benefits		3901-3902	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS		VI. W. T. W. W. T. W. W. T. W. W. T. W. W. T. W. T. W. T. W. T. W. T. W. T. W. T. W. T. W. T. W. T. W. W. T. W. W. T. W. T. W. T. W. T. W. T. W. T. W. T. W. T. W. W. T. W. T. W. W. T. W. W. T. W. W. T. W. W. T. W. W. T. W. W. T. W. W. T. W. W. T. W. W. T. W. W. T. W. W. T. W. W. T. W. W. T. W. W. T. W. W. W. T. W. W. W. T. W. W. W. W. W. W. W. W. W. W. W. W. W.	0.00	0,00	0.0
BOOKS AND SUPPLIES				on a sa	·
Books and Other Reference Materials		4200	0.00	0.00	0.0
Materials and Supplies		4300	0.00	0.00	0.0
Noncapitalized Equipment		4400	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES		S. L	0.00	0.00	0.0
SERVICES AND OTHER OPERATING EXPENDITURES				and the control of th	
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 Improvement	nts	5600	0.00	0.00	0.0
Transfers of Direct Costs		5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0,0

Description	esource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and		5800	0.00	0.00	0.0%
Operating Expenditures		5900	0.00	0.00	0.0%
Communications	tions.	3300	0,00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		0.00		
CAPITAL OUTLAY				PA A VIOLATION OF	
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0,00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out			Andrew Control		
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service				COMMENTAL	
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	0.07
Other Debt Service - Principal		7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	osts)		0.00	0.00	0.09
TOTAL, EXPENDITURES			0.00	0.00	0.0%

July 1 Budget (Single Adoption) Building Fund Expenditures by Object

	district the district and the second district and the second seco	yetherdusette the second and make a state of the second se	grya Mysteggowy powiana na renouncy a samurana na naturana na manana farita na farita na farita na farita na f I	CAN THE STATE OF THE PARTY OF T	
Secretarion of the secretarion o			2012-13	2013-14	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
INTERFUND TRANSFERS					Physique de messe de la comencia del la comencia del la comencia del la comencia de la comencia de la comencia de la comencia de la comencia de la comencia del la comencia de la comencia del la comencia del la comencia del la comencia del la comencia del la com
INTERFUND TRANSFERS IN					SAMPLE SA
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	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%

July 1 Budget (Single Adoption) Building Fund Expenditures by Object

	i CA-Mille (Clare) i Prilled des ammente materia recenta no recenta se est	ourmanus intuutir ruun Aria-Aust Aria-Austria Secola Secola Secola Secola Secola Secola Secola Secola Secola S	gen (northwestern) (1 t-min) filt en Alembach (1 t-min)	de de de su dimilitado e materia nomir el indicamente se munor uma uma uma uma masera	manny a triuman ann'n e obc'h fan't e kjonjanet (pekrivor) e e d'heat in his doan bryn velande
Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES				A STATE OF THE STA	
SOURCES					
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources		0900	O.00		0.0763
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 Proceeds from Lease Revenue Bonds		8972	0.00	0.00	0.0%
All Other Financing Sources		8973 8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES		09/3	0.00	0.00	0.0%
USES	N PPAYHONE - ALLAND		CHANGE PROPERTY OF A STATE OF THE STATE OF T		0.070
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 CONTRIBUTIONS		TOPP ARTICULAR AND POPULATE PRINCIPAL OF ACTION AND ACTION AND ACTION ASSESSMENT AND ACTION ASSESSMENT	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	PROBET AND PORTAL BORDE AND PROBED IN A STATE OF THE STAT		0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		j	0.00	0.00	0.0%

July 1 Budget (Single Adoption) Building Fund Expenditures by Function

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Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES	Province Andrew Co. Classed VIII and C. Service School School School Classified Accessible Andrew School				
				Acces recognitions	1121
1) Revenue Limit 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	0.00	0.00	0.0%
5) TOTAL REVENUES	and the state of t		0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					No.
1) Instruction	1000-1999		0.00	0.00	0.6%
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		enteraren belait itarritatak kalendarek rekativek bilarek birak berailekea.	0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			0.00	0.00	0.007
FINANCING SOURCES AND USES (A5 - B10) D. OTHER FINANCING SOURCES/USES	vannen minnståva samelen äv söd entöra födörör örennörö. Ä ällä ärelät i netör Lämvä e	martin harring and design than stated a substantial transfer at the con-	0.00	O.OO	0.0% ausamininaan valaarintaa kariminin marrimin raarimin rakeeli kariminin karimin kariminin karimin karimin karimin karimin karimin karimin karimin karimin karimin karimin ka
1) Interfund Transfers			ALONG A TRAVERSON AND A TRAVER		
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 (Single Adoption) Building Fund Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	yn yn yn ym yr yn y chan y chan y chan y chan a chan a chan a chan a chan a chan a chan a chan a chan a chan a	aan ka aan aa aan ah aa aan ah aa aa aa aa aa aa aa aa aa aa aa aa	0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance				- Labor Laboratory	
a) As of July 1 - Unaudited		9791	245.51	245.51	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			245.51	245.51	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			245.51	245.51	0.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			245.51	245.51	0.0%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	245.51	245.51	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget (Single Adoption) Building Fund Exhibit: Restricted Balance Detail

	2012-13	2013-14
Resource Description	Estimated Actuals	Budget
Marine Addition to the Control of th	W. C. C. C. C. C. C. C. C. C. C. C. C. C.	
	▼ _{(************************************}	haborrania anala anteriorania anteriorania anteriorania anteriorania anteriorania anteriorania anteriorania an
Total, Restricted Balance	0,00	0.00_

рада жүй кайды байын тайын такке такке шашан анын анын такке теменен такке теменен такке теменен такке такк	(Negyes) Новрем (Биро, Су-бере) нед 150 кур. (Мерик, Субран, Субран, Субран, Субран, Субран, Субран, Субран, С	THE STREET STREET STREET STREET STREET STREET STREET STREET STREET STREET STREET STREET STREET STREET STREET S	g quarrente senamente a remembri de trabarro de mobiles de Colombrilo de desde de Podro de Moderna Moderna (Moderna de Mo	generora accessora accessora so, se receivo Arabando Capado Arabando acessora de Arabando Arabando Arabando Ca Arabando Arabando --	--	--	--	---
Description	Resource Codes Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference				
A. REVENUES	<u>у може у укупура, до в до учеро в в</u> ата и шатима и инак на и и постоя и изиби и до 28 мет в дового до во 10 мет в	AS CONTROL OF THE PARTY OF THE	annamente automorromonistico (Africka) villa (C. Roy) (Africka) VIII (Afric	от постоя в настрания до до надруго нето на постоя на постоя на постоя на постоя на подности в нед нед нед нед На постоя на постоя на постоя на постоя на постоя на постоя на постоя на постоя на постоя на постоя на постоя н				
Market State Committee Com								
1) Revenue Limit 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	0.00	0.00	0.0%				
5) TOTAL REVENUES	мунуулд руу зууу шуу руунагин шамкаругу машин татап тогын шататуулагын тататын шай	0.00	0.00	0.0%				
B. EXPENDITURES			A COLUMN ASSESSMENT AS					
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%				
2) Classified Salaries	2000-2999	0.00	0.00	0.0%				
3) Employee Benefits	3000-3999	0.00	0.00	0.0%				
4) Books and Supplies	4000-4999	0.00	0.00	0.0%				
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.0%				
6) Capital Outlay	6000-6999	0.00	0.00	0.0%				
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.0%				
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0,00	0.0%				
9) TOTAL, EXPENDITURES		0,00	0.00	0.0%				
C. EXCESS (DEFICIENCY) OF REVENUES	T DOTAL DATE OF THE TOTAL CONTROL OF THE TOTAL CONT	THE BUILDING OF SURE O	and analysis of the first of th					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0.00	0.00	0,0%				
D. OTHER FINANCING SOURCES/USES	anno mare en anno de america de enve de tribus en en tot de 2000 de 2000 de 2000 de 2000 de 2000 de 2000 de 20	en en en en en en en en en en en en en e	мдүү эм үү аймай автага автага автага автага автага автага автага автага автага автага автага автага автага ав	ун аштатта по поточно том о о общейство оборожения в О оборожения в О оборожения в О оборожения в О оборожения				
1) Interfund Transfers		AND THE PROPERTY OF THE PROPER						
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	0.6%				
3) Contributions	8980-8999	0.00	0,00	0.0%				
4) TOTAL, OTHER FINANCING SOURCES/USES	0000	0.00	0.00	0.0%				

2014 - М.В. ит постояния высовновающих организации дателя в возотностивной изменений выполнений и возоды в тиво	ино Ми-тивано блоз виду-обезорана вые вичения извет в кодиноской очените?	and the state of t	рительный в ведин в ответствительный от техно - такины в техно для достобывающей для	n aus efter de hanne gest 1944 – 1919 Fill den ver de des Lille (CAR), de de ver de neil i deund erre dit verdi	makendi madi muuruun maassa naassa sanaa eta dalaatti Orden Alih Nali Alih Markini
Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		man automora em automora a tre seconámica e centra	0,00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	589.30	589.30	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			589.30	589.30	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			589.30	589,30	0.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			589.30	589,30	0.0%
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	589.30	589.30	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned			-	1.	
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated			The state of the s	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

på de de full de de tressel i men om use ouver sem na de tresse - en un per requirent a tresse se propriete en enconnectivo min de demonstrate en un de de fundament en un de de fundament en un de de fundament en un de de fundament en un de de fundament en un d	павил з в база и при при при на в в в в при при при при при при при при при при	Contributor in the same survivors of the	gradina er un e este victorir a victorir an este nada este entre a se este en en el sente da c'ert naste (p.	valued to the American Land Confederal Confederal value of the protection of the context of the Confederal Con	Steady Colonia (1721) who while the Steady of Colonia (1844) which while the Colonia (1844) Colonia (1844) Colonia (1844)
Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS		5	alla Local property and the second se		
1) Cash a) in County Treasury		9110	589.92		
Fair Value Adjustment to Cash in County Treasury	,	9111	0.00		
	¥				
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0,00		
9) TOTAL ASSETS			589.92		
H. 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) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			O.OO		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			589,92		

July 1 Budget (Single Adoption) County School Facilities Fund Expenditures by Object

Sausalito Marin City Elementary Marin County

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					OPPOSYMENT
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					i de la companya de l
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		200	0.00	0.00	0.0%
OTHER LOCAL REVENUE		a constant and a cons	PACATORISA		
Sales Sale of Equipment/Supplies		8631	0.00	0,00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investment	s	8662	0.00	0.00	0.0%
Other Local Revenue				уси даминаский	
Alf 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	MANNE AND THE PROPERTY OF THE AND THE		0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0,00	0.0%

	ETTERTETTER SE ET PER FÖREN SE (LESSES SE PER SEN AV POR ETTER VIN OF AUFTEN VER AV PER FOR PER	perguny requires sur commune an arm arm arm 20 de 4m al 200 f et al	999 (MAIN TO SEE THE S		THE THE STREET, NAME AND ADDRESS OF THE STREET, THE ST
Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					SECTIVE DE LA COLLEGE DE LA COLLEGE DE LA COLLEGE DE LA COLLEGE DE LA COLLEGE DE LA COLLEGE DE LA COLLEGE DE L
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					i i i i i i i i i i i i i i i i i i i
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%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	9.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0,00	0.0%
BOOKS AND SUPPLIES			Andreas Andrews and Property an	:	
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		·	0.00	0.00	0.0%

Description Re	source Codes Object Code	2012-13 s Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0,00	0.0%
Transfers of Direct Costs - Interfund	5750	0,00	0.00	0.0%
Professional/Consulting Services and	Ecoo	0.00	0.00	0.0%
Operating Expenditures	5800		0,00	0.0%
Communications	5900	0.00		0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	KES.	0.00	0.00	0.076
CAPITAL OUTLAY	2122	0.00	0.00	0.0%
Land	6100	0.00	0.00	
Land Improvements	6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
Transfers of Pass-Through Revenues		ALL CONTRACTOR OF THE PARTY OF	to the second se	
To Districts or Charter Schools	7211	0.00	0.00	0.09
To County Offices	7212	0.00	0.00	0.0%
To JPAs	7213	0.00	0.00	0.0%
All Other Transfers Out to All Others	7299	0.00	0.00	0.09
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 Co	ists)	0.00	0.00	0.0%
TOTAL, EXPENDITURES		0.00	0.00	0.0%

July 1 Budget (Single Adoption) County School Facilities Fund Expenditures by Object

			2012-13	2013-14	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/					
County School Facilities Fund					0.000
From: All Other Funds		8913	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: 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%

July 1 Budget (Single Adoption) County School Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES		A	A CARACA		
SOURCES			A Mary Company	S. Lincoln and P. Control and P. Con	
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	6.0%
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		7851	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.09
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		AND ALL DESIGNATION OF THE PARTY OF THE PART	0.00	0,00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	9.0

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A, REVENUES				er er er	
1) Revenue Limit 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	0.09
4) Other Local Revenue		8600-8799	0.00	0.00	0.09
5) TOTAL, REVENUES	ummuu eelikkii ja jakka ja ja ja ja ja ja ja ja ja ja ja ja ja	SOUND TO THE THE SOUND TO SEE S	0.00	0.00	0.09
3. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.09
2) Instruction - Related Services	2000-2999		0.00	0.00	0.09
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	80000 kg/kg 460000000 0000000000000000000000000000		0.00	0.00	0.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0
D. OTHER FINANCING SOURCES/USES	agustus tarian esta esta esta esta esta esta esta esta			The state of the s	
Interfund Transfers a) Transfers in		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses				a control of the cont	
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.8
3) Contributions		8980-8999	0.00	0.00	0,

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	ттериту жүк кара кара кара кара кара кара кара ка			0.00	0.0%
F. FUND BALANCE, RESERVES					-passence by 1862;
1) Beginning Fund Balance					969)(1200)
a) As of July 1 - Unaudited		9791	589.30	589.30	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			589.30	589.30	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			589.30	589.30	0.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			589.30	589,30	0.0%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.60	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	589.30	589.30	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget (Single Adoption) County School Facilities Fund Exhibit: Restricted Balance Detail

Sausalito Marin City Elementary Marin County 21 65474 0000000 Form 35

MILL A MODIODAY ALAE DEA

	Resource Description 7710 State School Facilities Projects	2012-13	2013-14
Resource	Description	Estimated Actuals	Budget
7710	State School Facilities Projects	589.30	589.30
Total, Restric	oted Balance	589.30	589.30

July 1 Budget (Single Adoption) Special Reserve Fund for Capital Outlay Projects Expenditures by Object

	дана изголого пот пого в доменно в д	AG (ANN-SHARING SER SER SER SER SER SER SER SER SER SER		radin's Ribella Albertania e estre departe de com actor materiale de la California e e e e e e e e e e e e e e
Description	Resource Codes Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES	та автимати и настой «1990 од 1904—т. проделе на выста виста потово и пода сторого за изколово РАЛСТО ИНТ	And reference and an analysis of the property of the second secon		
				emiral/enided
1) Revenue Limit 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	475,200,00	0.00	-100.0%
5) TOTAL REVENUES	эм, раш этэгээ айг сэхэтэээ эхээ хэв айдан А. Тээ, А. Э. Э. Э. Э. Э. Э. Э. Э. Э. Э. Э. Э. Э.	475,200.00	0.00	-100.0%
B. EXPENDITURES	į		To come of contract or comments	2200mm(n-2322)
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	48,500.00	0.00	-100.0%
6) Capital Outlay	6000-6999	140,000.00	0,00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	536,767.00	0,00	-100.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		725,267.00	0.00	~100.0%
C. EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	Диодон (п. 11 ж.) городину странция при при при при при при при при при при	(250,067.00)		~100.0%
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers	8900-8929	145,767.00	190,767.00	30.9%
a) Transfers In	7600-7629	0.00	0.00	0.0%
b) Transfers Out	7000-7029	0,00	0.00	
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES	androdukungologi ("Agony pogramanana omanana shahir (hiri 5 mil) Agolo (1966-1914) omaniya amana sa sana am	145.767.00	190,767,00	30.9%

July 1 Budget (Single Adoption) Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		***************************************	(104,300.00)	190,767.00	-282.9%
F. FUND BALANCE, RESERVES		Apple Apple As A Volume or man and a second and a popular Apple	29/J Von Se Constitution and an analysis and A Constitution (A Constitution of the Association of the Associ		ACTION NAMED IN COLUMN TO THE PARTY OF THE P
1) Beginning Fund Balance		9791	120,473.09	2,270.06	-98.1%
a) As of July 1 - Unaudited		9/91			
b) Audit Adjustments		9793	(13,903.03)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			106,570.06	2,270.06	-97.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			106,570,06	2,270.06	-97.9%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			2,270.06	193,037.05	8403.6%
a) Nonspendable Revolving Cash		9711	0,00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	2.270.06	193,037.06	8403.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount	activation and to activate an experimentally by Market Private (Market and Establish Control	9790	0.00		0.0%

July 1 Budget (Single Adoption) Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Sausalito Marin City Elementary Marin County

$\textbf{Simple description} \\ \textbf{Simple description} \\ Si$	r arrolalides (1900) de selle de sel per ranca un real mer el cue l'Ard (1904)	Will-Ward Description and Employed Expension		in 1869-196 (Rodale transmission may are a second (AT) and a minimum and the second of	
Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
\$\\\\rightarrow\righta	4749-1482-141 (1.020-1711-1820-183-193-183-183-183-183-183-183-183-183-183-18	O CHARLING HIGH CHARLES AND AND AND AND AND AND AND AND AND AND	and accompanient and attraction of the Control of Accompanies of the State of State	CONTROL OF STREET, AND STREET,	
G. ASSETS 1) Cash			ALL REPORTS		
a) in County Treasury		9110	(74,634.05)		
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	- the second	
9) TOTAL ASSETS	red. 2014 - 402 al 1,000 de 127 a 400 espera, se come a ser assesso esta come se de 1600 e		(74,634.05)		
H. LIABILITIES					
1) Accounts Payable		9500	0.00	\$	
2) Due to Grantor Governments		9590	0.00	as a constant of the constant	
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00	-	
5) Deferred Revenue		9650	0.00		
6) TOTAL LIABILITIES	(1994) Nagara ana arawana manana na mandawaki iki kikina ki (1918) ni kikina ki (1918) ni kikina ki (1918) ni k		O.OO	ung .	
I. FUND EQUITY				Value Caracian Caraci	
Ending Fund Balance, June 30 (G9 - H6)			(74,634.05		

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July 1 Budget (Single Adoption) Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Sausalito Marin City Elementary Marin County

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE			AR NAPA ALLACONOMIA		
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE			Handrie		
Pass-Through Revenues from State Sources		8587	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				The state of the s	
Other Local Revenue				1	
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	475,000.00	0.00	-100.0%
Interest		8660	200.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investment:	S	8662	0.00	0.00	0.0%
Other Local Revenue				3	
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			475,200.00	0.00	-100.0%
TOTAL, REVENUES			475,200.00	0,00	-100.0%

July 1 Budget (Single Adoption) Special Reserve Fund for Capital Outlay Projects Expenditures by Object

ARTHUR STEEL OF THE STEEL OF TH	KTOREKANNESS OF MESS, OLIVANNAS MESSENE MESSENSKE OCH KENNEN MESSENSKE MESSENSKE MESSENSKE MESSENSKE MESSENSKE	nderwest transfer of the Statement Andrews Assument to produce the residence of a residence of a residence of		trenarea en maria en menorena en menoren en menoren en menoren en menoren en menoren en menoren en menoren en	
Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES				The second secon	
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%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

July 1 Budget (Single Adoption) Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Description R	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES		and a second sec			!
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	6	5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	48,500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		48,500,00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	140,000.00	0.00	-100.0%
Books and Media for New School Libraries					
or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			140,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)			C		
Other Transfers Out			3.000		
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	20,500.00	0.00	-100.0%
Other Debt Service - Principal		7439	516,267.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	osts)		536,767.00	0,00	-100.0%
TOTAL, EXPENDITURES			725,267.00	0.00	-100.0%

July 1 Budget (Single Adoption) Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Description The description of the contract o	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					Section (Application)
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	145,767.00	190,767.00	30.9%
(a) TOTAL, INTERFUND TRANSFERS IN			145,767.00	190,767.00	30.9%
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%
To: Deferred Maintenance Fund		7615	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%

July 1 Budget (Single Adoption) Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Sausalito Marin City Elementary Marin County

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES		n pooling man and a second man and a sec			ELECTION A STATE
sources		Š			monArthread Dawns
Proceeds			CALLED TO THE PARTY OF THE PART		
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources				j	
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				and a property money	
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
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			145,767.00	190,767.00	30.99

July 1 Budget (Single Adoption) Special Reserve Fund for Capital Outlay Projects Expenditures by Function

en de America de Section de Contracto de Contracto de La Contracto de				ALTERNICA SANTANIA MARIAN PERSEANA PERSEANA PERSEANA PERSEANA PERSEANA PERSEANA PERSEANA PERSEANA PERSEANA PER	ANY GEORGE STATE OF THE STATE O
Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					100 mm
1) Revenue Limit 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	475,200.00	0.00	-100.0%
5) TOTAL REVENUES		min service na ar numeric er milit eks servich es New eth Gebliebb	475,200.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)				not be received and the second	
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		188,500.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	536,767.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			725,267.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES				nom Lind year) ing	
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(250,067.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	145,767.00	190,767.00	30.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			145,767.00	190,767.00	30.9%

July 1 Budget (Single Adoption) Special Reserve Fund for Capital Outlay Projects Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	тт татамбара БЖ Чеберба Море не организации по соот два при при при при при при при при при при	orthe emilia 2 MAPT of Model to post that the transfer of models.	(104,300,00)	190.767.00	-282.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	120,473.09	2,270.06	-98.1%
b) Audit Adjustments		9793	(13,903.03)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			106,570.06	2,270.06	-97.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			106,570.06	2,270.06	-97.9%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			2,270.06	193,037.06	8403.6%
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	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	2,270.06	193,037.06	8403.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget (Single Adoption) Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

		2012-13	2013-14
Resource	Description	Estimated Actuals	Budget
Total, Restric	ted Balance	0.00	0.00

July 1 Budget (Single Adoption) Capital Project Fund for Blended Component Units Expenditures by Object

		2012-13	2013-14	Percent
Description	Resource Codes Object Codes	Estimated Actuals	Budget	Difference
A. REVENUES				
1) Revenue Limit 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	0.00	0.00	0.0%
5) TOTAL, REVENUES	ценстратуску минин пинитин и потогой «Спуску» ««««««««««««»»» ««««««««»»»» ««««««»»» ««««««	0,00	0.00	0.0%
B. EXPENDITURES				1000000000
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0,00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES	entered the other ACC SUPER For the many was a real major of a superference many many from the other objects of many and a superference and a supe	O. DO	0.00 	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0.00	0,00	0.0%
D. OTHER FINANCING SOURCES/USES				A Company of the Comp
1) Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.0%

July 1 Budget (Single Adoption) Capital Project Fund for Blended Component Units Expenditures by Object

Sausalito Marin City Elementary Marin County

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	nd production (or final physical production and the Polyce For the State Announces of		0.00	0.00	0.0%
FUND BALANCE, RESERVES					
Beginning Fund Balance As of July 1 - Unaudited		9791	56.74	56.74	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		•	56.74	56.74	0.0%
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			56.74	56.74	0.09
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			56.74	56.74	0.04
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	0.0
Prepaid Expenditures		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	0.00	0.00	0.0
c) Committed Stabilization Arrangements		9750	0.00	0,00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned Other Assignments		9780	56.74	56.74	0.0
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0,0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0

July 1 Budget (Single Adoption) Capital Project Fund for Blended Component Units Expenditures by Object

			2042.42	2013-14	Percent
Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2015-14 Budget	Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasur	v.	9111	0.00		
-	3	9120	0.00		
b) in Banks					
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	56.74		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00	Service Control of th	
4) Due from Grantor Government		9290	0.00	1	
5) Due from Other Funds		9310	0.00	and the second s	
6) Stores		9320	0.00	<u>.</u>	
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS	aannan aan ann ann an de data (September) (Beleviller), data kaan oo een annaar be	THE RESERVE OF THE PROPERTY OF	56.74		
H. 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	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL LIABILITIES		O Production of the second of	0.00	77	
. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)	general de la companya de la company	gga kalaman katan mananan resemblih Kalam 144	56.74		

July 1 Budget (Single Adoption) Capital Project Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other				The state of the s	
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	1860 - 177 - 178 -		0.00	0.00	0.0%
OTHER LOCAL REVENUE			on the second		
Other Locat Revenue County and District Taxes			A CONTRACTOR OF THE CONTRACTOR		
Other Restricted Levies Secured Roll		8615	0.60	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	00,00	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 RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	9.00	0.09
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of Investmen	its	8662	0.00	0.00	0.09
Other Local Revenue				The second secon	As a supposed at the supposed
All Other Local Revenue		8699	0,00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0,00	0.09
TOTAL, OTHER LOCAL REVENUE		1 W = V + d d - m = m = m = m = m = m = m = m = m = m	0.00	0.00	0.09
TOTAL, REVENUES			0.00	0.00	0.09

July 1 Budget (Single Adoption) Capital Project Fund for Blended Component Units Expenditures by Object

	Resource Codes Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
	Resource Codes Object Codes	Estimated Actuals	- Dodger	
CLASSIFIED SALARIES		ANY JOHN DO		
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%
PERS Reduction	3801-3802	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	9.0%
BOOKS AND SUPPLIES				
Books and Other Reference Materials	4200	0.00	0.00	0.0%
Materials and Supplies	4300	0.00	0.00	0.09
Noncapitalized Equipment	4400	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.09
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.09
Travel and Conferences	5200	0.00	0,00	0.00
Insurance	5400-5450	0.00	0.00	0.04
Operations and Housekeeping Services	5500	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improveme	nts 5600	0.00	0.00	0.0
Transfers of Direct Costs	5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.09

July 1 Budget (Single Adoption) Sausalito Marin City Elementary Capital Project Fund for Blended Component Units Marin County Expenditures by Object

	norskom i Arvija marinima i nastava se izaka 14 km/m/m/m/m/m/m/m/m/m/m/m/m/m/m/m/m/m/m/				were the second
Description F	₹esource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and			0.00	0.00	0.0%
Operating Expenditures		5800	0.00	0.00	
Communications		5900	0,00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	rures		0.00	0.00	0.0%
CAPITAL OUTLAY			A D. LLEWOOTHOOF	To the second	Section Commission Com
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries			0.20	0.00	0.0%
or Major Expansion of School Libraries		6300	0.00		A STATE OF THE STA
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		INWAREPPAR	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)			TO A STATE OF THE		No.
Other Transfers Out					
Transfers of Pass-Through Revenues		****	0.00	0,00	0.0%
To Districts or Charter Schools		7211	0.00		
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service				W C C C C C C C C C C C C C C C C C C C	* C
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	Costs)		0.00	0.00	0.0%
Total Carlos Co. Co. (Manager Lands Co. Co.)	and the second s				
TOTAL EXPENDITURES	ON VIOLEN AND AND AND WAS ASSESSED. Assessed in managed 5 part AND Assessed	entimetry control, kinds 4 ch Ch424 (s.4 finds or min	0.00	0.00	0.0%

July 1 Budget (Single Adoption) Capital Project Fund for Blended Component Units Expenditures by Object

	AND THE RESIDENCE OF THE PROPERTY OF THE PROPE				
Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT			- Annual Control of the Control of t		
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	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%

July 1 Budget (Single Adoption) Capital Project Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES				U	
SOURCES					
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	6.00	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	01 - Lat 1 A 07 - Sep A - 1973 - 1974		0,00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS	18 (Marie 18 18 18 18 18 18 18 18 18 18 18 18 18		0.00	0,00	6.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

July 1 Budget (Single Adoption) Capital Project Fund for Blended Component Units Expenditures by Function

	шакия шахооштанында (Аубоборд Содурдын арынасы шатоошт табайдай		2012-13	2013-14	Percent
Description Transfer and the second	Function Codes	Object Codes	!	Budget	Difference
A. REVENUES					py construction of the state of
1) Revenue Limit 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	0.00	0.00	0.0%
5) TOTAL, REVENUES	anna ann ann an airigh (1925) an Franca ann ann an 's Fallach (1927).		0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					22(A)SECULERE
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	0.60	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES	mani kata Najagajana menunununun yandak kilikiki (Missa) i i	unannumany arith 1994 Adjourna a ann ann an aireachadh airea	0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES			A CONTRACTOR OF THE PROPERTY O		
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)	1888 Art Common marchine, springer (1, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4,	man viriales (14 M. Fryst) parameter un material d'Artifés (18 M. 18 M.	0.00	0.00	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		8930-8979	0.00	0.00	0.0%
a) Sources		7630-7699	0.00		
b) Uses		8980-8999	0.00		
3) Contributions		0300-0393	0.00	and a state of the	
4) TOTAL, OTHER FINANCING SOURCES/USES		demonstration of the works of the formation of the format	U.UL	O.OO	market contract of the second section of the section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the

July 1 Budget (Single Adoption) Capital Project Fund for Blended Component Units Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E, NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	e they hear a consumer an external time of the Co-p-Co of "Emmala" control to the		0.00	0.00	0.0%
F. FUNO BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56.74	56.74	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56.74	56.74	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56.74	56.74	0.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			56.74	56.74	0.6%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	56.74	56,74	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0,0%

July 1 Budget (Single Adoption) Capital Project Fund for Blended Component Units Exhibit: Restricted Balance Detail

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Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
Total, Restrict	ted Balance	0.00	0.00

July 1 Budget (Single Adoption) Bond Interest and Redemption Fund Expenditures by Object

	uaruunaluunna oli kunnet Askaan elittä kiteksi keitä Päävää Aska (1994) (1997) Päävä Päävä Päävä (19		ggy y gyggan wy grana ar ac ac ac ac ac ac ac ac ac ac ac ac ac		The Activities Transport (1994) (1994
Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES		man in the state of the state o			e local acceptance
		2012 2055	0.00	0.00	0.0%
1) Revenue Limit Sources		8010-8099	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	0.00	0.00 [0.0%
5) TOTAL, REVENUES	dan kadaroker ekondurk periodok kirik di kelebah kang dalam 1920 dan 1920 dan 1920 dan 1920 dan 1920 dan 1920		0.00	O.OO	0.0% and the control of the control and the control and the control of the contro
B. EXPENDITURES				Antonia esta disconti	70.20 C (2000)
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	0.60	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	9.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES	aa an caaann aa aa aan oo aan aan aan ah ah ah ah ah ah ah ah ah ah ah ah ah		0.00	0.00	0.0%
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(MANANA MATATA	0.00	0.00	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 a) Sources		8930-6979	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	иго съетите гум, менит и типо в влит и пописатите в година дого дого дого дого дого да година дого да година д	one a constant of the forest of the constant o	0.00	0.00	0.0%

July 1 Budget (Single Adoption) Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					PONT OF THE PROPERTY OF THE PR
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	548,851.33	571,829.82	4.2%
b) Audit Adjustments		9793	22,978.49	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			571,829.82	571,829.82	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			571,829.82	571,829.82	0.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			571,829,82	571,829.82	0.0%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	571,829.82	571,829.82	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	C.O%

July 1 Budget (Single Adoption) Bond Interest and Redemption Fund Expenditures by Object

Extra contribution 4-Annual Bases Leafung Co-4-4-4 gr r numbus translation to a remove annual relations and the contribution of the contribution o		The state of the s		1
Description Resource Code	es Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS				
Cash a) in County Treasury	9110	571,829.82		
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	Total Participants	
9) TOTAL ASSETS	ologo ett propriet meter meter ett er ett er ett er ett er ett er ett er ett er ett er ett er ett er ett er et	571,829.82		
H. LIABILITIES			Associate v pop and a second s	
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) Deferred Revenue	9650	0.80		
6) TOTAL, LIABILITIES	PARTICULAR STREET, SAN CHESTRA STATES	O.00		
I, FUND EQUITY				
Ending Fund Balance, June 30 (G9 - H6)		571,829.82	A COMP	

July 1 Budget (Single Adoption) Bond Interest and Redemption Fund Expenditures by Object

Sausalito Marin City Elementary Marin County

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					CAT THE COLUMN TO THE COLUMN T
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies		and the second of			
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE			T DESCRIPTION OF THE PROPERTY	AL-STRUCK CONTRACTOR	
Other Local Revenue County and District Taxes					
Voted Indebtedness Levies Secured Roll		8611	0.00	0,00	0.0%
Unsecured Roll		8612	0.00	0,00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinguent Non-Revenue				es escapa	
Limit Taxes		8629	0.00	0.00	0,0%
Interest		8660	0,00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investmen	ts	3662	5.00	0.00	0.09
Other Local Revenue				W PAR D PR SCHOOL	
All Other Local Revenue		8699	0,00	0.00	0.09
All Other Transfers In from All Others		8799	6.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE	In the second se		0.00	0.00	0.09
TOTAL, REVENUES			0.00	0.00	0.09

July 1 Budget (Single Adoption) Bond Interest and Redemption Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)		A Andrews			
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	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 C	Costs)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

July 1 Budget (Single Adoption) Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS	www.comedia.com	macconimical and had a transfer and a reduction of the	CONTRACTOR AND AND AND AND AND AND AND AND AND AND	the section of the se	tisan Manada makan kalan manama manada manada manada manada manada manada manada manada manada manada manada m
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		To the state of th	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT		~~~			
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources			STEE AND ADDRESS OF THE PROPERTY OF THE PROPER		
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0,00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS	Market Market Control of the Control		0.00	0.00	0.0%
	1888 F T BERLEPPERSON ALPER NATIONAL PROBLEMS WAS SERVED.	The second secon	A STATE OF THE PARTY OF THE PAR		
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0,00	0.0%

July 1 Budget (Single Adoption) Bond Interest and Redemption Fund Expenditures by Function

			2012-13	2013-14	Percent
Description Tricks and control of the control of t	Function Codes	Object Codes	Estimated Actuals	Budget	Difference
A. REVENUES			includes to detailed		
1) Revenue Limit 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	0.00	0.00	0.0%
5) TOTAL REVENUES	ero e vanario concursi de la constitución de vanario el constitución de la constitución de la constitución de l	and a determinate of the section of	0.00		
B. EXPENDITURES (Objects 1000-7999)				A CA A PERFORMANCE	
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	enterren mannere en en en mellener merkeren melle kommunen als delektivisker.	ni klendina 1849 tehnin dina katika dina katika 1869 teh	учили в 1,1 страсичени, и при мути. «по при мете по при мете по при мути. «по при мут	O.CO	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES	en ET (d. 1921), de de entre National en 1925 (d. 1944), des en 2025 (d. 1924), de entre en 1925 (d. 1924), de ent	and the second of the second o	La constantina de la constantina de la constantina de la constantina de la constantina de la constantina de la		о у постав подату и допотавления на речения допотава кото до до година.
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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 (Single Adoption) Bond Interest and Redemption Fund Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	уулгуучуууу уу улс 18 1 мгж жуу жуу маганган ана ана ана ана ана ана ана ана	жүлүүдү үүл ары авиний так алды үчтүнү	0.00 h	0.00	0.0%
F. FUND BALANCE, RESERVES			} }		
1) Beginning Fund Balance			as well was a first of the firs		2007
a) As of July 1 - Unaudited		9791	548,851.33	571,829.82	4.2%
b) Audit Adjustments		9793	22,978.49	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			571,829.82	571,829.82	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			571,829.82	571,829.82	0.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			571,829.82	571,829.82	0,0%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	571,829.82	571,829.82	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget (Single Adoption) Bond Interest and Redemption Fund Exhibit: Restricted Balance Detail

	2012-13	2013-14
Resource Description	Estimated Actuals	Budget
de Andre Markett Control of the Cont		
Total, Restricted Balance	0.00	0.00

July 1 Budget (Single Adoption) Debt Service Fund for Blended Component Units Expenditures by Object

уский он одох на начид 1950 година (на въз възглания од од од од од од од од од од од од од	именения полительной постительной SASTEMATICAL PROPERTY.	er amen a saute et lament de Adambache, Primaire et la main main et le menaren a main et accombache de	de terminale statistica (1944), de militario de militario de seguinte de la companio de la companio de militar	and the state of t	
Description	Resource Codes Object	Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES		1000		Account to the second s	700 mail 100 m
		i		representation of the second	**************************************
1) Revenue Limit 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	0.00	0.00	0.0%
5) TOTAL, REVENUES	на лите и томически по метом и теха писовайния менерайн Айда Аумун дема и мерена имеет павата		.00,00	0.00	0.0%
B. EXPENDITURES					THE STATE OF THE S
1) Certificated Salaries	1000-	1999	0.00	0.00	0.0%
2) Classified Salaries	2000-	-2999	0.00	0.00	0.0%
3) Employee Benefits	3000-	-3999	0.00	0.00	0.0%
4) Books and Supplies	4000-	-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-	-5999	0.00	0.00	0.0%
6) Capital Outlay	6000-	-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100- 7400-	7299, -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	ng program ang manamanan manaman ana manamanan ana manin'i normanin'i no ban'i ni kao'i ni kao'i ni kao'i ni k	×	0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0,00	0.0%
D. OTHER FINANCING SOURCES/USES		100000000000000000000000000000000000000		namanan mara sa sa sa sa sa sa sa sa sa sa sa sa sa	e egyptimist variation a unitario reservato e entre este autolializate de debie de 24 de 25 de 25 de 25 de 25
1) Interfund Transfers a) Transfers In	8900	-8929	0.60	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		ensteados/Periodisensa	0.00	0.00	0.0%

July 1 Budget (Single Adoption) Debt Service Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES		of Alliand			enti senti senti senti senti senti senti senti senti senti senti senti senti senti senti senti senti senti sen
Beginning Fund Balance]		-	paceum riv
a) As of July 1 - Unaudited		9791	323,512.70	323,512.70	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			323,512.70	323,512.70	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			323,512.70	323,512.70	0.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			323,512.70	323,512.70	0.0%
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			2.20	0.00	0.0%
Stabilization Arrangements		9750	0.00	0.00	0.076
Other Commitments		9760	0.00	00,0	0.0%
d) Assigned Other Assignments		9780	323,512.70	323,512.70	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00		0,0% Site has the reconstruction as a resume a prescriptor report to represent the second

July 1 Budget (Single Adoption) Debt Service Fund for Blended Component Units Expenditures by Object

			0040.45	2042 44	Percent
Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Difference
G. ASSETS					
Cash a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasu	rv	9111	0.00		
b) in Banks	,	9120	0.00		
c) in Revolving Fund		9130	0.00		
T. C. C. C. C. C. C. C. C. C. C. C. C. C.		9135	323,512.70	The same and the s	
d) with Fiscal Agent		9140	0.00		
e) collections awaiting deposit		9150	0.00	er personal and an artist and a second and a second and a second and a second and a second and a second and a	
2) Investments				_	
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00	1	
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	end transport I i symptomic activities on a constitution of the statement of the constitution of the const		323,512.70	Diag.	
H. LIABILITIES			Auditorial VV PPPer		
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	0.00	co. c. cara compa	
5) Deferred Revenue		9650	0.00		
			0.00		
6) TOTAL, LIABILITIES	от совет од совет (1885). И подава на пред 1895 година и применения по постава и подава 1895. 1895 година и п	ggygge eastas or assau nos east 2 el 200°27, 249°8, 97°0		77.00	
II. FUND EQUITY				S. II. II. II. II. II. II. II. II. II. I	
Ending Fund Balance, June 30 (G9 - H8)	an a marina makali 1966 (kali 1964) njimayi mana ama marina 1964 (k	eg ganatassini san am san san kilak di N.S. (1886). Si Pilitik Fr	323,512.70		

July 1 Budget (Single Adoption) Debt Service Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE	genegraphysgalastic film gody y gody de dengling dengalastic film by film godd e de Palline i 1997 en				V V V V V V V V V V V V V V V V V V V
All Other Federal Revenue		8290 {	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		La Constantina	0.00	0.00	0.0%
OTHER STATE REVENUE			W. A. Control of the		
Tax Relief Subventions Voted Indebtedness Levies				-	
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue Gounty and District Taxes Voted Indebtedness Levies					0.000
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0,00	0.0%
**************************************				0.00	9.0%
Interest		8660	0.00		0.0%
Net Increase (Decrease) in the Fair Value of Investment	S	8662	0.00	0.00	0.03
Other Local Revenue			au con a como de la co	Winds or President	
All Other Local Revenue		8699	0.00	0.00	0.09
All Other Transfers in from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE	where the best of the transfer		0.00	0.00	0.09
TOTAL, REVENUES			0.00	0.00	0.0%

July 1 Budget (Single Adoption) Debt Service Fund for Blended Component Units Expenditures by Object

		And the second s	2012-13	2013-14	Percent
Description	Resource Codes	Object Codes		Budget	Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)		Transfer of the Control of the Contr			
Debt Service					T-0.000
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	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 C	Costs)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

July 1 Budget (Single Adoption) Debt Service Fund for Blended Component Units Expenditures by Object

ЭЭР АЙЛИЙ СЭЛБИЙ ТОГИНИЙ ТИТИТИТ ТИТИТИТИТИТИТИТИТИТИТИТИТИТИТ	етиво италичники привидения на прически прически предоставлувания до вер	CATALISA ANTERNO PARENTANO PENETANIAN PENETA	элгэн хуусууну 1-4 айдыга 10 г дэг дэг хүмжийн на аймаг 10 останын тойган төг айх айх айх айх айх айх айх айх а Э	arministrativa nasa Paleusult in ikarrit kinemmen mesenakan man memeliari eskap	от поставления в надажения воду на възрания в на водин в постава в на водина в на в на водина в на водина в на водина в на водина в на в на водина в на водина в на водина в на водина в на в на в на в на в на в на в на в
Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS	- PRESENTATION COMMENT PROCESSES AND EAST OF THE COMMENT OF THE COMMENT OF THE COMMENT OF THE COMMENT OF THE C	ористом и верхи верхи верхи верхи верхи верхи верхи верхи верхи верхи верхи верхи верхи верхи верхи верхи верх	A LI UMBAN AYYAR BIR ES LEAN IY LAY LA LIAB AYYAR LIAB AYYAR LA AYYAR AYYAR AYYAR AYYAR AYYAR AYYAR AYYAR AYY	a uur eetit, keenal tirootaan alaksi 200 viitas 100 ee väät keentään vasti vasta 100 viitas 100 viitas 100 vii T	од на при на при на при на при на при на при на при на при на при на при на при на при на при на при на при на На при на при на при на при на при на при на при на при на при на при на при на при на при на при на при на пр
INTERFUND TRANSFERS IN				TO COLLEGE SEAT OF THE PROPERTY OF THE PROPERT	
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		ANT AND AND AND AND AND AND AND AND AND AND			
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	A Sudministrated in Annie Andreas annie in a mane d'al de anne adeux annie annie Annie Seanne (and Seanne Seal	-/	and the second s	And the following at the following of an effective an amount of the following and an extreme and an extreme at	**************************************
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0,00	0.0%
(c) TOTAL, SOURCES			0.00	0.60	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS				annen Nationale anno 1964 de Sectional e Basel Pare e e de selectiva de la Arthur de Carlos de Arthur de Section de la Arthur de Section de La Arthur de Section de la Arthur de Section de La Arthur de Section de La Arthur de Section de La Arthur de Section de La Arthur de Section de La Arthur de Section de La Arthur	and the film blood with health of the annual of 19 and film blood of an artifact from the film blood (19 annual from the film). The contribution of the film blood (19 annual from the film) and the film
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%

Marin County

July 1 Budget (Single Adoption) Sausalito Marin City Elementary Marin County Debt Service Fund for Blended Component Units Expenditures by Function

					Vicinities military in the contract of the con
Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					s y popular and control
1) Revenue Limit 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	0.00	0.00	0.0%
5) TOTAL, REVENUES	A STATE OF THE STA	Denomina Conditional Conditional Annicology (Conditional Statement (Conditional Conditional 0.00	0.00	0.0%	
B. EXPENDITURES (Objects 1000-7999)				Constitution of the Property o	
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	FF 46m3/F 466/s 44m in Noblesia un account numera caminare su inimier pro-	abak dah labih di perkeci 15 kapanan da karasasa umma	0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)	ngay gayangan karanan an antana ana antana karanan karanan karanan karanan karanan karanan karanan karanan kar	тиу да жанг таа манамине, аштааны манамина надаш-үн (доб).		0.00	0.0%
D. OTHER FINANCING SOURCES/USES				- u masti i ispris pris	
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				desail (Constitute of	
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		eranda mari ambalari bunduaka ke albalik bili bili bili bili bili bili bili b	0.00	0.00	0.0%

July 1 Budget (Single Adoption) Debt Service Fund for Blended Component Units Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E, NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	мер _{арт} ы рам колок и капанда и колоту актумбо (1814-1914 п. отказаты ит тап	arrowness with the description of the last and the last a	0.00	0.00	0.0%
F. FUND BALANCE, RESERVES			A THE STATE OF THE	3	Commence of the commence of th
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	323,512.70	323,512.70	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			323,512.70	323,512.70	0.0%
d) Other Restalements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			323,512.70	323,512.70	0.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			323,512.70	323,512.70	0.0%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0,00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	323,512.70	323,512.70	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget (Single Adoption) Debt Service Fund for Blended Component Units Exhibit: Restricted Balance Detail

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
1/6300100	Description		
Total, Restric	ted Balance	0.00	0.00

July 1 Budget (Single Adoption) Debt Service Fund Expenditures by Object

разментення на положення на на невы тен по невы по невы на невы на невы невы на невы н	УБАНСИА ХОНИ, ИНСЕН УВЦИННЯ МОТОНО СУМОНИЯ НА ТОТАНО, ЭТОШИЛ ТОТ ВОТОТОТОТОТЕ ТИЕ ВШИТИК В 1977 Г.	general programment in a samma manamanan in 2 desta (1662) erro e trabatata (1664) eta (1664) eta (1664) eta (yyyny nga ara-austra menan-era aran sorana menesi mobel-era/1966	Der Chefterform (2004 A. F manner, Crob State Wood and a manner on equipment young and
Description	Resource Codes Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES	одородо у Устраните Водинцин во выстанования и макульный пода толькой дамент в осучения подование од од од одо			
			1	
1) Revenue Limit 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	0.00	0.00	0.0%
5) TOTAL REVENUES	Not that the think the his health health Addition to the first the superstanding succession on a section for 24 500 for the first the section of the section	0,00	0.00	0.0%
B. EXPENDITURES			to the second se	NEEDY-POTSEC-SECTION
1) Certificated Salaries	1000-1999	6.00	0.00	0.0%
2) Classified Salaries	2000-2999	0,00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	. 0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES	I MANUSCO PROBINANTE TRO I LONGO MA COMO VY PROTO PO TAUJO V CANOVA (NA VY MISO SE NA VYTA GOLDANIA). IN TRO	0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			4 ()	
FINANCING SOURCES AND USES (A5 - B9)	мерине муниципунка, инсентителник тикин ти	0.00	0.00	
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	6.00	0.00	0.0%
3) Contributions	8980-8999	6.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0,00	DOMESTICA CONTRACTOR AND AND AND AND AND AND AND AND AND AND

July 1 Budget (Single Adoption) Debt Service Fund Expenditures by Object

Description	Resource Godes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		ndergreep of management and the second second second second second second second second second second second s	0,00	0.00	0.0%
F. FUND BALANCE, RESERVES					***
Beginning Fund Balance a) As of July 1 - Unaudited		9791	500,418.27	600,418.27	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of Juty 1 - Audited (F1a + F1b)			600,418.27	600,418.27	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			600,418.27	600,418.27	0.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			800,418.27	600,418.27	0.0%
aj Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0,0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	600,418.27	600,418,27	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget (Single Adoption) Debt Service Fund Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	0.00		
Pair 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	600,418.27		
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	aut i marining	
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			600,418.27	as a december of the second of	
H. LIABILITIES	Section and the control of the contr				
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) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00	104	
I. FUND EQUITY		V - 2220 V V - 23 V - 24 V - 2	The state of the s		
Ending Fund Balance, June 30 (G9 - H8)	marula seri-da part ella 1990-le la peri da 1984 a marula seri da 1984 a marula seri da 1984 a marula seri da 1	ussamakum (AASMANDA) AASMANDA	600,418.27		

July 1 Budget (Single Adoption) Debt Service Fund Expenditures by Object

Description Re	source Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		d I I I I I I I I I I I I I I I I I I I	0.00	0.00	0.0%
OTHER STATE REVENUE		non a money man			
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE				- Control of the Cont	
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue				The common of th	
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE	10.000 Mart 2000 Mart 200 Mart 201 - 1.000 Mart 201 Mart 201 Mart 201 Mart 201 Mart 201 Mart 201 Mart 201 Mart	, a quantitati de la constanta de la constanta de la constanta de la constanta de la constanta de la constanta	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				a appropriate to the second se	
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	sts)		0.00	0.00	0.0%
The second secon	<u></u>	and the second s		Anna Anna da Anna da Talanda Talanda Talanda Anna Talanda Anna Talanda Anna Talanda Anna Talanda Anna Talanda A	
TOTAL, EXPENDITURES			0.00	0.00	0.00

			2012-43	2013-14	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
INTERFUND TRANSFERS		density of the second of the s		11 Landerte e de la constante	
INTERFUND TRANSFERS IN		of post party of party and party of party and party of party and party of party and party of			
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		PRO-10 PR	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT		A CONTRACTOR CONTRACTO	SS - A S O S O S O S O S O S O S O S O S O S	Homes and the control of the control	
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	adasad a Primiri dasad alba da hadi da da hadi na hadi da Primiri da hadi da hadi da da hadi da da hadi da hadi	A. T. T. T. A. A. A. A. A. A. A. A. A. A. A. A. A.	0.00	0.00	0.0%
OTHER SOURCES/USES				the season to assume	
SOURCES					
Other Sources		:			
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds			2 100		
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
		0371			# 1 American in the 18 A State of Associated 19 American 19 April
(c) TOTAL, SOURCES USES	one man common manuscript of Ladinovities the audit the children of a Matthe of Art Holykeld Princip	\$5-114-40-7-4 A-10-40-4-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	0.00	0.00	0.0%
				A Paint AN WAR	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS			V.VV		V, V I
				Control Control	
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 (Single Adoption) Debt Service Fund Expenditures by Function

$-\frac{1}{2} \left(\frac{1}{2} $	大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大		neau man araw n. sarawanan in ini mahai mu ab bar wekalah wa 1946 ku ab da ab Arik Araba Arik Araba Arik Araba	nt Marie Providence and a marie was over relation and the service distribution of the service of	riant o commune, escriment anni habitat de la river de 1999 (° 1994 (°
Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					2 T T T T T T T T T T T T T T T T T T T
1) Revenue Limit 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	0.00	0.00	0.0%
5) TOTAL, REVENUES	h de en de la companya de la company		0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)				An ex-company of commerce	
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	Annihood nooddathala nahra da harbeb bordalloern diibhni Nedeleb Albainn		0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				den a mana den a de mana de ma	
FINANCING SOURCES AND USES (A5 - B10)	-te-timere telescontrictive (Unice e en-citative telescontrictive e en-citative	Anthropia Contractor Strongton (Anthropia) Anthropia (Anthropia)	0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES				end of the second	
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses				Angular viscos e e e e e e e e e e e e e e e e e e e	A
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	Contract of the second of the	alvanetarida basarina i Vericenser i e toerak i tradita de desta tradita e	0.00	100.0	0.00

July 1 Budget (Single Adoption) Debt Service Fund Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		nsstationare d'america le minute de l'Indiana de l'Angles de l'Angles de l'Angles de l'Angles de l'Angles de l	Proposition and the second second second second second second second second second second second second second	an namena. Lancanza compresenta de la compresenta de la contractor de la c	0.0%
F. FUND BALANCE, RESERVES		•			
1) Beginning Fund Balance			And expected and e		
a) As of July 1 - Unaudited		9791	600,418.27	600,418.27	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			600,418.27	600,418.27	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			600,418.27	600,418.27	0.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance) a) Nonspendable			600,418.27	600,418.27	0.0%
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	600,418.27	600,418.27	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget (Single Adoption) Debt Service Fund Exhibit: Restricted Balance Detail

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
Total, Restrict	ed Balance	0.00	0.00



June 24, 2013

Paula Furtado Rigney Business Manager Sausalito-Marin City School District 200 Phillips Drive Marin City, CA 94965

Subject: 2013/14 July 1 Budget Submission

Enclosed are the July 1 Budget Submission documents for Willow Creek Academy. The submission includes the following items as required by the State of California:

- Charter Schools Enterprise Fund, Revenues, Expenses and Changes in Net Assets (Form 62)
- Average Daily Attendance (Form ADC)
- Schedule of Capital Assets (ASSET)
- Cashflow Worksheet (CASH)
- Lottery (Form L)
- Charter School Certification (CB)
- No Child Left Behind Maintenance of Effort Expenditures (NCMOE)

Also included are the following items requested by the County:

Multi-Year Budget

We again appreciate your careful review of our programmatic and financial operations, and we look forward to working with you and your staff on any issues that you may wish to discuss.

Sincerely,

Carol Cooper Head of School Willow Creek Academy, assumptions for the budget, year ending June 30, 2014

- Enrollment increases from about 297 currently to 340 this coming year.
- State Aid, EPA and In-Lieu revenues are projected based on MCOE's current LCFF funding model.
- Federal and State revenues reflect the latest available information.
- Private Revenues from sources consistent over past years are budgeted based on current information.
- Other Local Revenues include the District Basic Aid Sharing Grant based on current year negotiations with the District.
- Salaries reflect two additional certificated teachers, one Mathematics Specialist, two additional assistant teachers, and two specialized paraprofessionals for the upper grades. There are no general increases in salary compensation. Fringe benefit calculations reflect the latest available information.
- Other non salary expenses are up slightly, reflecting estimated expenses in each category.
- Depending on the undetermined timing of State Aid Funding disbursements, borrowing of up to \$150,000 may be necessary late in the calendar year under worst case assumptions.
- The above generate a budgeted Net Increase for the year of \$23,594.



Assumptions for the Multi Year Budget Projection:

- Enrollment is projected to increase to 365 in year 14/15 and 385 in 15/16.
- State Aid, EPA and In-Lieu revenues are projected based on MCOE's current LCFF funding model.
- Other Local Revenue-District Grant decreases as LCFF funding increases, subject to future year's negotiations with the district.
- Other Local Revenue grants that are historically received each year have been carried forward to future years.
- Food Service Revenue and Expenses were calculated using an estimated per pupil amount multiplied by the estimated enrollment.
- Certificated and Classified Salaries for years 14/15 and 15/16 were calculated to reflect a
 cost of living adjustment per the SSC 2013-14 Dartboard. One additional certificated
 teacher is budgeted for both year 14/15 and 15/16.
- Instructional Materials and Other Materials were increased slightly for years 14/15 and 15/16.
- Special Education Encroachment expense is increased to \$71,000 for year 14/15 and \$72,000 for year 15/16. This is subject to change as further information regarding future year encroachment expenses are received from the District.

G = General Ledger Data; S = Supplemental Da	ta
	dest-less

		Data Supp	Data Supplied For:			
Form	Description	2012-13	2013-14			
		Estimated	Budget			
		Actuals				
01	General Fund/County School Service Fund					
09	Charter Schools Special Revenue Fund					
11	Adult Education Fund					
12	Child Development Fund					
13	Cafeteria Special Revenue Fund					
14	Deferred Maintenance Fund					
15	Pupil Transportation Equipment Fund					
17	Special Reserve Fund for Other Than Capital Outlay Projects					
18	School Bus Emissions Reduction Fund					
19	Foundation Special Revenue Fund					
20	Special Reserve Fund for Postemployment Benefits					
21	Building Fund					
25	Capital Facilities Fund					
30	State School Building Lease-Purchase Fund					
35	County School Facilities Fund					
40	Special Reserve Fund for Capital Outlay Projects	A 1				
49	Capital Project Fund for Blended Component Units		THE STATE OF THE PARTY OF THE STATE OF THE S			
51	Bond Interest and Redemption Fund					
52	Debt Service Fund for Blended Component Units		**************************************			
53	Tax Override Fund					
56	Debt Service Fund		······································			
57	Foundation Permanent Fund		The second secon			
61	Cafeteria Enterprise Fund					
62	Charter Schools Enterprise Fund	G	G			
63	Other Enterprise Fund					
66	Warehouse Revolving Fund					
67	Self-Insurance Fund					
71	Retiree Benefit Fund					
73	Foundation Private-Purpose Trust Fund		1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-			
76	Warrant/Pass-Through Fund					
95	Student Body Fund					
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)					
95A	Changes in Assets and Liabilities (Student Body)					
ACC	Average Daily Attendance - County Charter					
ADC	Average Daily Attendance - District Charter	S	S			
ASSET	Schedule of Capital Assets	S				
CASH	Cashflow Worksheet	**************************************	S			
CB	Budget Certification		S			
CHG	Change Order Form					
DEBT	Schedule of Long-Term Liabilities	S				
ICR	Indirect Cost Rate Worksheet	S				
L	Lottery Report	GS				
NCMOE	No Child Left Behind Maintenance of Effort	GS				
RLCC	Revenue Limit Summary - County Charter					
RLDC	Revenue Limit Summary - District Charter					

July 1 Budget (Single Adoption) TABLE OF CONTENTS

21 65474 6118491 Form TC

G = General Ledger Data; S = Supplemental Data

		Data Supp	lied For:
Form	Description	2012-13	2013-14
ranivala kulas est-krimalos		Estimated Actuals	Budget
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		S
SIAA	Summary of Interfund Activities - Actuals		
SIAB	Summary of Interfund Activities - Budget		

	DAN THOUSON ON THE THE CONTROL AND STATE OF THE CONTROL OF THE CON				POPULATION TO THE POPULATION OF THE POPULATION O
Description	Resource Codes Object C	Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES	aniew von work-teil was keer eeu voor en 20 week took teen voor de 1990 voor de 1990 voor de 1990 voor de 1990 Oor de 1990 voor de 1990 voor de 1990 voor de 1990 voor de 1990 voor de 1990 voor de 1990 voor de 1990 voor de			54444	
			THE PARTY NAMED IN COLUMN TO THE PARTY NAMED		n Na Sanda
1) Revenue Limit Sources	8010-8	8099	1,459,528.00	2,151,837.00	47.4%
2) Federal Revenue	8100-8	299	98,860.00	107,962.00	9.2%
3) Other State Revenue	8300-8	599	308,930,00	105,177.00	-66.0%
4) Other Local Revenue	8-00-8	799	624,272.00	814,598.00	30.5%
5) TOTAL, REVENUES			2,491,590.00	3,179,574.00	27.6%
B. EXPENSES					Selection of the select
1) Certificated Salaries	1000-1	999	1,064,792.00	1,297,850.00	21.9%
2) Classified Salaries	2000-2	1999	505,314.00	753,500.00	49.1%
3) Employee Benefits	3000-3	1999	270,382.00	320,135.00	18.4%
4) Books and Supplies	4000-4	1999	172,100.00	229,000.00	33.1%
5) Services and Other Operating Expenses	5000-5	999	409,070.00	480,545.00	17.5%
6) Depreciation	6000-6	999	4,950.00	4,950.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7 7400-7	- 1	50,000.00	70,000,00	40.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7	7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES	Schliebberg Helleriter (signification of the significant state of the s		2,476,608.00	3,155,980,00	27.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES		***************************************	14,982.00	23,594.00	57.5%
Interfund Transfers a) Transfers In	8900-8	3929	0.00	0.00	0.0%
b) Transfers Out	7600-7	629	0.00	0.00	0.0%
2) Other Sources/Uses			account of the second		
a) Sources	8930-8		0.00	0.00	0.0%
b) Uses	7630-7		0,00	0.00	0.0%
3) Contributions	8980-8	1999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES	er fall fram de fan de fan de fan de fan de fan de fan de fan de fan de fan de fan de fan de fan de fan de fan		0.00	0.00	0.0%

July 1 Budget (Single Adoption) Charter Schools Enterprise Fund Expenses by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			14,982.00	23,594.00	57.5%
F. NET POSITION					
Beginning Net Position a) As of July 1 - Unaudited		9791	336,262.00	351,244.00	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			336,262.00	351,244.00	4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			336,262.00	351,244.00	4.5%
Ending Net Position, June 30 (E + F1e) Components of Ending Net Position			351,244.00	374,838.00	6.7%
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	351,244.00	374,838.00	6.7%

July 1 Budget (Single Adoption) Charter Schools Enterprise Fund Expenses by Object

	والمراور والمراورة والمراو		THE THE PARTY OF T	aaren varramen ar va en en en en en en en en en en en en en	a and the case of
Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS		PLL-BOOK FOREST	and any organization of the state of the sta		
Cash a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasury	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				İ	
a) Land		9410	0.00	i	
b) Land Improvements		9420	0.00	l	
c) Accumulated Depreciation - Land Improvements		9425	0.00	l	
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	NAMES OF THE PARTY		0.00		

July 1 Budget (Single Adoption) Charter Schools Enterprise Fund Expenses by Object

			2012-13	2013-14	Percent
Description	Resource Codes	Object Codes		Budget	Difference
H. 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) Deferred Revenue		9650	0.00		
Cong-Term Liabilities a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9688	0,00	A A A A A A A A A A A A A A A A A A A	
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL LIABILITIES	······································	The state of the s	0.00		
I. NET POSITION					
Net Position, June 30 (G10 ~ H7)	Designed by the original state of the control of th	Macana and a superior of the s	0.00	Figure Control of the	

California Plant of Education

July 1 Budget (Single Adoption) Charter Schools Enterprise Fund Expenses by Object

			CAPACIONETTO WITH THE PROPERTY AS A SECOND TO THE SECOND T	TALE CALLEGE STATE COMMUNICATION OF THE PROPERTY AND STATE OF THE PROPERTY AND ADMINISTRATION ADMINISTRATION AND ADMINISTRATION AND ADMINISTRATION AND ADMINISTRATION AND ADMINISTRATION AND ADMINISTRATION AND ADMINISTRATION ADMINISTRATION AND ADMINISTRATION AND ADMINISTRATION AND ADMINISTRATION AND ADMINISTRATION AND ADMINISTRATION AND ADMINISTRATION AND ADMINISTRATION AND ADMINISTRATION AND ADMINISTRATION ADMINISTRATION AND ADMINISTRATION AND ADMINISTRATION ADMINISTRATION AND ADMINISTRATION AND ADMINISTRATION ADMINISTRATION AND ADMINISTRATION ADMINISTRATION ADMINISTRATION AND ADMINISTRATION ADMINISTRATION AND ADMINISTRATION ADMINIST	APALAMAN MINISTER HAD INMADA CANDOLINA MINISTER PARA PROPERTY AND PROP
Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
REVENUE LIMIT SOURCES					OLD MANAGEMENT AND AND AND AND AND AND AND AND AND AND
Principal Apportionment			0.70	24 220 22	N 1
Education Protection Account State Aid - Current Year		8012	0.00	64,600.00	New
Charter Schools General Purpose Entitlement - State Ai	id	8015	0.00	258,301.00	New
State Aid - Prior Years		8019	0.00	0.00	0.0%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,459,528.00	1,828,936.00	25.3%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0,00	0.0%
TOTAL, REVENUE LIMIT SOURCES		N. A. D. Waller and M. C. C. C. C. C. C. C. C. C. C. C. C. C.	1,459,528.00	2,151,837.00	47.4%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	58,409.00	67,511.00	15.6%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-					
Income and Neglected	3010	8290	33,091.00	33,091.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0,00	0.0%
A STATE OF THE STA	4035	8290	1,423.00	1,423,00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	0230	1,423,00	1,420.00	(7,5 70
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	5,937.00	5,937.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-320 4036-4126, 5510	5, 8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			98,860.00	107,962,00	9.2%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments				ALIAN PROPERTY.	
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	85,680,00	0.00	-100.0%
Child Nutrition Programs		8520	4,962.00	5,400.00	8.8%
Mandated Costs Reimbursements		8550	3,300.00	4,522.00	37.0%
Lottery - Unrestricted and Instructional Materials		8560	37,884.00	43,120.00	13.8%
School Based Coordination Program	7250	8590	0.00	0.00	0.6%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0,00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0,00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	177,104.00	52,135.00	-70.6%
TOTAL, OTHER STATE REVENUE			308,930.00	105,177.00	-66.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE	Tresource Oodes	Object Oddes	Louinated Actuals	Dituge	Difference
Sales				يناووويد	
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	15,259.00	17,103,00	12.1%
All Other Sales		8639	0.00	0,00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	650,00	650.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From					
Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	608,363.00	796,845.00	31.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments			navious services and the services are the services and the services and the services and the services and the services and the services are the services and the services are the services and the services are the services and the services are the services and the services are the services and the services are the services and the services are the services are the services and the services are the services and the services are the services are the services are the services are the services are the services are the services are the services are the services are the services are the services are th	The Control of the Co	
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			624,272.00	814,598.00	30.5%
TOTAL, REVENUES			2,491,590.00	3,179,574.00	27.6%

			2012-13	2013-14	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	877,792.00	1,097,850,00	25.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	187,000.00	200,000,00	7.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,064,792.00	1,297,850.00	21.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	414,556.00	651,500.00	57.2%
Classified Support Salaries		2200	33,323.00	27,924.00	-16.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0,0%
Clerical, Technical and Office Sataries		2400	57,425,00	74,076.00	29.0%
Other Classified Salaries		2900	0,00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES	······································	TRANSPORT TO THE REAL PROPERTY OF THE PARK AND THE PARK A	505,314.00	753,500,00	49.19
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	116,225.00	156,928.00	35.0%
Health and Welfare Benefits		3401-3402	71,730.00	75,000.00	4,6%
Unemployment Insurance		3501-3502	17,272.00	1,026.00	-94.19
Workers' Compensation		3601-3602	22,637.00	39,181.00	73.19
OPEB, Allocated		3701-3702	0,00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	42,518.00	48,000.00	12.9%
TOTAL, EMPLOYEE BENEFITS			270,382.00	320,135.00	18.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	18,950.00	19,500.00	2.9%
Books and Other Reference Materials		4200	1,050.00	500.00	-52.49
Materials and Supplies		4300	41,200.00	58,200.00	41,39
Noncapitalized Equipment		4400	17,900.00	47,800.00	167.09
Food		4700	93,000,00	103,000.00	10.89
TOTAL, BOOKS AND SUPPLIES	2	209 of 263	172,100.00	229,000.00	33,19

July 1 Budget (Single Adoption) Charter Schools Enterprise Fund Expenses by Object

Description F	Resource Codes Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES				
Subagreements for Services	5100	0.00	0,00	0.0%
Travel and Conferences	5200	0.00	0,00	0.0%
Dues and Memberships	5300	1,200.00	2,000.00	66.7%
Insurance	5400-5450	12,500.00	13,000,00	4.0%
Operations and Housekeeping Services	5500	0,00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	s 5800	63,501.00	99,055.00	56.0%
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	321,369,00	356,990.00	11.1%
Communications	5900	10,500.00	9,500.00	-9.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSE	\$	409,070.00	480,545.00	17.5%
DEPRECIATION				
Depreciation Expense	6900	4,950.00	4,950.00	0.0%
TOTAL, DEPRECIATION		4,950.00	4,950.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Tuition				
Tuition for Instruction Under Interdistrict Attendance Agreements	7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments				40.00
Payments to Districts or Charter Schools	7141	50,000.00	70,000.00	40.0%
Payments to County Offices	7142	0.00	0.00	0.0%
Payments to JPAs	7143	9.00	0.00	0.0%
Other Transfers Out				
All Other Transfers	7281-7283	0.00	0.00	0.09
All Other Transfers Out to All Others	7299	0.00	0.00	0.0%
Debt Service		* A Company of the Co		
Debt Service - Interest	7438	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	osts)	50,000,00	70,000.00	40.0%

July 1 Budget (Single Adoption) Charter Schools Enterprise Fund Expenses by Object

Description F	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CO	STS		0.00	0.00	0,0%
TOTAL EXPENSES			2,476,608.00	3,155,980.00	27.4%

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July 1 Budget (Single Adoption) Charter Schools Enterprise Fund Expenses by Object

			2012-13	2013-14	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0,00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0,00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources				The state of the s	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	9.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			00,0	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0,00	0.0%
Transfers of Restricted Balances		8997	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	0.09

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July 1 Budget (Single Adoption) Charter Schools Enterprise Fund Expenses by Function

2 a a cultura a	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
Description A. REVENUES	. 21101011 00000				
A. REVENUES			A A A BOOK VI	LEFTHYTT	
1) Revenue Limit Sources		8010-8099	1,459,528.00	2,151,837.00	47.4%
2) Federal Revenue		8100-8299	98,860.00	107,962.00	9.2%
3) Other State Revenue		8300-8599	308,930.00	105,177.00	-66.09
4) Other Local Revenue		8600-8799	624,272.00	814,598.00	30.59
5) TOTAL, REVENUES			2,491,590.00	3,179,574.00	27.69
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		1,719,738.00	2,216,762.00	28.99
2) Instruction - Related Services	2000-2999		389,590.00	418,040.00	7.3
3) Pupil Services	3000-3999		130,691.00	134,832.00	3.2
4) Ancillary Services	4000-4999		18,277.00	90,636,00	395.9
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		114,311.00	136,155.00	19,1
8) Plant Services	8000-8999		54,001.00	89,555.00	65.8
9) Other Outgo	9000-9999	Except 7600-7699	50,000.00	70,000.00	40.0
10) TOTAL, EXPENSES			2,476,608.00	3,155,980.00	27.4
C. EXCESS (DEFICIENCY) OF REVENUES			Total Part of the Control of the Con	About President	
OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			14,982.00	23,594.00	57.8
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers				0.00	0.0
a) Transfers In		8900-8929	0,00	0.00	
b) Transfers Out		7600-7629	0.00	0.00	0.6
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.
3) Contributions		8980-8999	0.00	0.00	0.
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.

July 1 Budget (Single Adoption) Charter Schools Enterprise Fund Expenses by Function

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E, NET INCREASE (DECREASE) IN					
NET POSITION (C + D4)	······································		14,982.00	23,594.00	57.5%
F. NET POSITION					
1) Beginning Net Position				a Laborator	
a) As of July 1 - Unaudited		9791	336,262.00	351,244.00	4.59
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			336,262.00	351,244.00	4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			336,262.00	351,244,00	4.5%
2) Ending Net Position, June 30 (E + F1e)			351,244.00	374,838.00	6.7%
Components of Ending Net Position				di manana di man	
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	351,244.00	374,838.00	6.79

July 1 Budget (Single Adoption) Charter Schools Enterprise Fund Exhibit: Restricted Net Position Detail

		2012-13	2013-14
Resource Description		Estimated Actuals	Budget
Total Restr	ricted Net Position	0.00	0.00

2013-14 July 1 Budget (Single Adoption) AVERAGE DAILY ATTENDANCE

21 65474 6118491 Form ADC

	2012-13 E	stimated Ac	tuals	20)13-14 Budg	et
Description	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY			,			
1. General Education						
a. Kindergarten						
b. Grades One through Three						
c. Grades Four through Six						
d. Grades Seven and Eight						
e. Opportunity Schools and Full-Day Opportunity Classes						4 1 2 2
f. Home and Hospital						
g. Community Day School						
Special Education					18 8, 17 4, 5 4 5 8 18	
a. Special Day Class	Appendix					
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed						
Children's institutions						
3. TOTAL, ELEMENTARY	0.00	0.00	0.00	0.00	0.00	0.00
HIGH SCHOOL	The second section of the second seco	ALL STATE OF THE S	Control of the Contro			
4. General Education					vasniusamusmiaamiaNidollidollidollidollidollidolli	or or and the second second second second second second second second second second second second second second
a. Grades Nine through Twelve	and the property of the second of the second	A TONICO OF THE PARTY OF THE PA				
b. Continuation Education		-				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School			_			
5. Special Education		-				
a. Special Day Class	- Security			4		
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])		<u> </u>				
c. Nonpublic, Nonsectarian Schools - Licensed						
	over russes					
Children's Institutions	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL, HIGH SCHOOL		THE PERSON OF TH		AND THE RESERVE AND ADDRESS OF THE OWNER, WHEN	The state of the s	
COUNTY SUPPLEMENT	ŧ	1		1		
7. County Community Schools (EC 1982[a])	- Comment					
a. Elementary						
b. High School		-				
8. Special Education						
a. Special Day Class - Elementary b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
C. Nonpublic, Nonsectation Schools - Clementary						
d. Nonpublic, Nonsectarian Schools - High School e. Nonpublic, Nonsectarian Schools - Licensed				Ì		
				1		
Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed	Manager Manage					
Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY OFFICES	0,00	/	The second second second	The second secon	A CONTRACTOR OF THE PARTY OF TH	
10. TOTAL, K-12 ADA	0.00	0.00	0.00	0.00	0.00	0.00
(sum lines 3, 6, and 9)	J. U.U.	7.0	5.00			
11. ADA for Necessary Small Schools						
also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL						
CENTERS & PROGRAMS*						and the second contract of the second contrac

2013-14 July 1 Budget (Single Adoption) AVERAGE DAILY ATTENDANCE

21 65474 6118491 Form ADC

	2012-13 E	stimated Ac	tuals	2	013-14 Budg	et
Description	P-2 ADA	Annual ADA	Revenue Limit	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
Description CLASSES FOR ADULTS		Amika Apa	1,		Acres de la companya de la companya de la companya de la companya de la companya de la companya de la companya	
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and						
Students 19 or Older Not	100					
Continuously Enrolled Since Their						
18th Birthday, Participating in						
Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS						
(sum lines 13 through 15)						
17. Adults in Correctional Facilities						272.07.000.000.000.000.000.000.000.000.0
18. TOTAL, ADA						
(sum lines 10, 12, 16, and 17)	0.00	0.00	0.00	0.00	0.00	0.00
SUPPLEMENTAL INSTRUCTIONAL HOURS	Care and a second	hammer and a second	THE PERSON NAMED OF THE PE	produced to the state of the st	**************************************	104 June 1 and 1 a
19. ELEMENTARY*				4.0		
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS						
(sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds			***************************************	**************************************		
22. ELEMENTARY					1000	
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL	AND THE PROPERTY OF THE PROPER					
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS	A TOWN COMPANY OF THE PARTY OF	and the state of t				
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident	- Constant of the Constant of					
(EC 47660) (applicable only for unified districts with						
Charter School General Purpose Block Grant Offset						
recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters	278.10	278.10	278.10	323.00	323.00	323.00
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA	Laborate .		1			
(sum lines 24a, 24b, and 25)	278.10	278.10	278.10	323.00	323.00	323.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL	TRANSFEF			4		
28. Regular Elementary and High School ADA (SB 937)	L	Paramona and a second			L	
BASIC AID OPEN ENROLLMENT		1		y	1	
29. Regular Elementary and High School ADA	-		1	I		

^{*}ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2008-09 through 2014-15.

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:		THE				
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:					i de la companya de l	
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-Type Activities:						
Capital assets not being depreciated:		and the same of th				
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:		W. Control				
Land improvements	3,450.00		3,450.00			3,450.00
Buildings	50,885.00		50,885.00			50,885.00
Equipment	27,616.00		27,616.00			27,616,00
Total capital assets being depreciated	81,951.00	0.00	81,951.00	0.00	0.00	81,951,00
Accumulated Depreciation for:				***************************************		
Land Improvements	(232.00)		(232.00)	(348.00)		(580.00
Buildings	(20,352.00)		(20,352.00)	(3,392.00)		(23,744.00
Equipment	(8,984.00)		(8,984.00)	(3,946.00)	A STATE OF THE STA	(12,930.00
Total accumulated depreciation	(29,568.00)	0.00	(29,568.00)	(7,686.00)	0.00	(37,254.00
Total capital assets being depreciated, net	52,383.00	0.00	52,383.00	(7,686.00)	0.00	44,697.00
Business-type activity capital assets, net	52,383.00	0.00	52,383.00	(7,686,00)	0.00	44,697.00

July 1 Budget (Single Adoption) 2013-14 Budget Cashflow Worksheet - Budget Year (1)

SAN KEES ON THE EAST OF THE COMPANIES OF		Beginning Balances	THE STATE OF THE S		DESTRUCTION OF THE PROPERTY OF	usebus ermen kan en ur ur mann kan in zan bekennen er emiskeler.	and the first transfer of the polytic transfer the problem to the polytic transfer the problem to the polytic transfer transf	54-55-54-5-5-5-5-5-5-5-5-5-5-5-5-5-5-5-	andersale books and the books of the property of the ground of the same of the	ang di kanananan sananan di manan kananan kananan dan ang
	Object	(Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH		Anna and a college of the college of	entermina di decembra		er sentra de la Companya de la Companya de la Companya de la Companya de la Companya de la Companya de la Comp	PECNALI RISPANING ANTONIA PROPERTY			and the second s	manuscript and a second second
OF	JUNE	estricken and estremation well to a significant and	шилический применений учений и применений раз	ensze enzere Meneralization and Compe	·			menno anceranos mensorandos	manana ana ana ana ana ana ana ana ana a	
A. BEGINNING CASH	a pictory state and provide state of		288,873.00	356,642.00	247,435.00	186,419.00	89,519,00	68,962.00	150,819.00	76,744.00
3. RECEIPTS		A 10 (5) (6) (6) (6)								
Revenue Limit Sources							***************************************			
Principal Apportionment	8010-8019	50.00 60.00 60.00	0.00	0.00	16,150.00	0.00	0.00	16,150.00	0.00	0.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	87,572.00	175,143.00	116,762.00	116,762.00	116,762,00	116,762.00	116,762.00
Federal Revenue	8100-8299		0,00	0.00	0.00	2,700.00	7,426.00	8,101,00	6,076.00	15,613.00
Other State Revenue	8300-8599		0.00	143.00	143.00	473,00	851.00	52,704.00	10,118.00	689.00
Other Local Revenue	8600-8799		20,00	20.00	151,191.00	28,124.00	110,045.00	143,781.00	23,610.00	3,953.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0,00	0,00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			20.00	87,735.00	342,627.00	148,059.00	235,084.00	337,498.00	156,566.00	137,017.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		10,567.00	117,026.00	117,026.00	117,026,00	117,026.00	117,026.00	117,026.00	117,026.00
Classified Salaries	2000-2999		10,910.00	67,508.00	67,508.00	67,508.00	67,508.00	67,508.00	67,508.00	67,508.00
Employee Benefits	3000-3999		26,678.00	26,678.00	26,678.00	26,678.00	26,678,00	26,678.00	26,678.00	26,678,00
Books and Supplies	4000-4999		15,750.00	15,750.00	15,750.00	15,750,00	15,750.00	15.750.00	15,750.00	15,750,00
Services	5000-5999		28,680.00	28,680.00	28,679.00	28,680.00	28,679.00	28,679,00	28,679.00	28,681.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS	1000-7003		92,585.00	255,642,00	255,641.00	255,642.00	255,641,00	255,641.00	255,641.00	255,643.00
BALANCE SHEET TRANSACTIONS	- naversokomus erreint er navetoko		32,000.00	200,072,000		and the second s	2,00,041.00		and the second second	ann manus ann an aire an aire an aire an aire an aire an aire an aire an aire an aire an aire an aire an aire
Assets						1				1
Cash Not In Treasury	9111-9199		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299		284,828.00	58,700.00	0.00	10,683.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	g .		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330						0.00	0.00	0.00	0.00
Other Current Assets	9340		0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00
SUBTOTAL ASSETS		0.00	284,828,00	58,700,00	0,001	10,683.00	0.00	0.00	0,00	0.00
_iabilities	2522 2552		404 404 00	0.00	440 000 00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	9500-9599		124,494.00	0.00	148,002.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610		0.00	0,00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640		0.00	0.00	0.00	0.00	0.00	0.00	(25,000.00)	(125,000.00)
Deferred Revenues	9650		0.00	0.00	0.00	0,00	0.00	0.00	0.00	0,00
SUBTOTAL LIABILITIES		0,00	124,494.00	0,00	148,002.00	0.00	0.00	0.00	(25,000.00)	(125,000,00)
Vonoperating							[
Suspense Clearing	9910		0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00
TOTAL BALANCE SHEET		The same of the sa	1				i.			
TRANSACTIONS		0.00	160,334.00	58,700.00	(148,002.00)	10,683.00	0.00	0.00	25,000.00	125,000.00
E. NET INCREASE/DECREASE				or and a second			E			
(B - C + D)			67,769.00	(109,207.00)	(61,016.00)	(96,900.00)	(20,557.00)	81,857.00	(74,075.00)	6,374,00
F. ENDING CASH (A + E)			356,642.00	247,435.00	186,419.00	89,519.00	68,962.00	150,819.00	76,744.00	83,118.00
G. ENDING CASH. PLUS CASH					(0) (5) (0) (5) (5)	e 1977 in 1976 in 19	9 (0.00)	90.00.00.00.00.00.00		
ACCRUALS AND ADJUSTMENTS				0.750 0.00 08.00 00.00	176 (67) 200 (8) (6) (6)					(Control (Co
CONTOUR TO WAR TO WAR THE THE CONTROL OF THE CONTRO		La mente company and a service company and a service company and a service company and a service company and a		STATE OF THE OWNER OF THE OWNER OF THE OWNER OF THE OWNER OF THE OWNER OF THE OWNER OF THE OWNER OF THE OWNER OWNER OF THE OWNER OWN		<u>CONTRACTOR OF STREET, ACCOUNTS OF STREET, ACC</u>	enceriaen operaturaten personaan saan ka	en per en en en en en en en en en en en en en	na mana di mana di mana di mana di mana di mana di mana di mana di mana di mana di mana di mana di mana di man Mana di mana di mana di mana di mana di mana di mana di mana di mana di mana di mana di mana di mana di mana d	signerus arabi yelinda yangin kepingan, sionang kansad

rnia Dept of Education 5 Financial Reporting Software - 2013.1.0 cashi (Rev 11/08/2012)

promotional destruction of the contract of the	**************************************	SANTONINA SANTONINA SANTONINA SANTONINA SANTONINA SANTONINA SANTONINA SANTONINA SANTONINA SANTONINA SANTONINA	CS2:11:OA A	vorksneet - budge	CON ()	The second secon	movembels are represented the second	mentated commission of the control 	<u> </u>
NAMES OF THE PARTY					Paradionery	Carcano	Househood		
	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH	17.74.15	(a. 8) % (a. 6) (a. 6) (a. 6)							(810 A) (10 K) (2 K)
A, BEGINNING CASH	JUNE	83,118.00	202,084.00	195,988.00	132,730.00	ĺ			A STATE OF THE STA
B. RECEIPTS	emiensus es es es es es	na ann an ann an ann an ann an ann an an	NAME AND ADDRESS OF THE PARTY O	AT THE RESIDENCE AND A SECURIT ASSESSMENT OF THE PARTY OF			ov.		
Revenue Limit Sources					1				
	8010-8019	53,978.00	25,086.00	16,590.00	23,842.00	171,105.00	0.00	322,901.00	322,901.00
Principal Apportionment	8020-8079	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00
Property Taxes	8080-8099	327,470.00	163,735.00	163,735.00	163,735.00	163,736.00	0.00	1,828,936.00	1,828,936.0
Miscellaneous Funds	8100-8299	6,751.00	29,538.00	7,426.00	6,076.00	18,254.00	0.00	107,961.00	107,962.0
Federal Revenue	8300-8599	2,797.00	10,064,00	851.00	743.00	25,600.00	0.00	105,176.00	105,177.0
Other State Revenue	8600-8799	133,610.00	21,124.00	3,781.00	194,313,00	1,026.00	0.00	814,598.00	814,598.0
Other Local Revenue	i r	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Interfund Transfers in	8910-8929	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.0
All Other Financing Sources	8930-8979		249,547.00	192,383.00	388,709,00	379,721.00		3,179,572.00	3,179,574,0
TOTAL RECEIPTS		524,606.00	249,047.00	157.303.00		waran saan mada ahaa ahaa ahaa ah	anni di santa di santa di santa di santa di santa di santa di santa di santa di santa di santa di santa di santa	wannen market in the second second second second second second second second second second second second second	patentina area de la composita de la composita de la composita de la composita de la composita de la composita
C. DISBURSEMENTS		*47 000 00	447 000 00	117,026.00	117,026.00	0.00	0,00	1,297,853.00	1,297,850.0
Certificated Salaries	1000-1999	117,026.00	117,026.00		67,508.00	0.00	0.00	753,498.00	753,500.0
Classified Salaries	2000-2999	67,508.00	67,508.00	67,508.00	26,678.00	0.00	0.00	320,136.00	320,135.0
Employee Benefits	3000-3999	26,678,00	26,678.00	26,678.00	55,750.00	0.00	0.00	229,000.00	229,000.0
Books and Supplies	4000-4999	15,750,00	15,750.00	15,750.00		129,110.00		480,542.00	480,545.0
Services	5000-5999	28,678.00	28,681.00	28,679.00	35,957.00	0.00	0.00	0.00	0,0
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00		0.00	70,000.00	70,000.0
Other Outgo	7000-7499	0.00	0.00	0.00	0,00	70,000.00		0.00	0.0
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00		0,00	0.0
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	****	3,151,029.00	
TOTAL DISBURSEMENTS		255,640.00	255,643,00	255,641.00	302,919.00	199,110.00	0.00	3,131,029,00	3,131,000,0
D. BALANCE SHEET TRANSACTIONS	ĺ		E .						
Assets							0.00	0.00	
Cash Not in Treasury	9111-9199	0.00	0.00	0.00	0.00	00,0	0.00		
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0,00	354,211.00	
Due From Other Funds	9310	0.00	0.00	0.00	0,00	0.00		0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0,00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00		0,00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00		0,00	**************************************
SUBTOTAL ASSETS		0,00	0.00	0.00	0.00	0.00	0,00	354,211.00	(\$1.45 (\$1.55 (\$
Liabilities									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	<u> </u>		
Due To Other Funds	9610	0.00	0,00	0.00	0.00	00.00		0.00	
Current Loans	9640	150,000.00	0.00	0.00	0.00	0.00			
Deferred Revenues	9650	0.00	0.00	0.00	0.00	0,00			
SUBTOTAL LIABILITIES		150,000.00	0.00	0.00	0.00	0.00	0.00	272,496.00	
Nonoperating									arti di sui di di di di
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET	MOVE TO SERVICE TO SER								
TRANSACTIONS		(150,000,00)	0.00	0.00	0.00	0.00	0.00	81,715.00	
E. NET INCREASE/DECREASE	i and the second	and the second s	The same of the sa				the same		
(B - C + D)	1	118,966.00	(6,096.00)	(63,258.00)	85,790.00	180,611.00	0.00	110,258.00	28,544.0
The state of the s	a promote a successive and the s	202,084.00	195,988.00	132,730.00	218,520.00	AND DESCRIPTION OF THE PARTY OF	18 mil 78 mil 19 mil	li de la companya di salah da salah da salah da salah da salah da salah da salah da salah da salah da salah da	
F. ENDING CASH (A + E)	***************************************	202,004.00	, 50, 000, 50						80 (8 kg) (8) (6) (6)
G. ENDING CASH, PLUS CASH							\$1.00 SE 00 SE 00	399,131.00	
ACCRUALS AND ADJUSTMENTS				CALLES CONTRACTOR OF THE PARTY	nazara dengan pengangan kananan manan dalah dalah dan	Laurence et automorphism and autom	Acceptance of the second of th	10.171.UC	1

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MONEYON CONTROL OF A CANAL THE THE ANALYSIS AND A CONTROL OF THE STATE		Beginning Balances								
Constant	Object	(Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH										
OF A. BEGINNING CASH	JUNE		218,520,00	218,520.00	218,520,00	218,520.00	218,520.00	218,520.00	218,520.00	218,520.0
3. RECEIPTS			annual survey of the survey of	and the second s	MATERIAL PROPERTY OF THE PROPE	And the state of t				
Revenue Limit Sources		vices (50 20) 30 40 40	Į							
Principal Apportionment	8010-8019					ł				
Property Taxes	8020-8079	· ·								
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
	8300-8599									
Other State Revenue	8600-8799	0.00120.000.000.000.00								
Other Local Revenue										
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.0
TOTAL RECEIPTS	ware continued to the same of		A COOL	O.OO.	CONTRACTOR OF THE PROPERTY OF	AND THE PROPERTY OF THE PARTY O	The second secon	CONTRACTOR CONTRACTOR	CHANGE AND THE CONTROL OF THE CONTRO	THE PROPERTY OF THE PROPERTY O
C. DISBURSEMENTS				İ	-		İ		1	
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999	A 100 (S10)								
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699							0.00	0.00	0.0
TOTAL DISBURSEMENTS	1010220003	A THE PARTY OF THE	0.00	0.00	0.00	00.00	0.00	0.00	U.UU	D.U SERVINGSKERSKERSKERSKERSKERSKERSKERSKERSKERSKER
D. BALANCE SHEET TRANSACTIONS				T. m. wood			ļ			
Assets		company of the compan								
Cash Not In Treasury	9111-9199		***************************************							
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Liabilities										
Accounts Payable	9500-9599									
Due To Other Funds	9610								.,	
Current Loans	9640									
Deferred Revenues	9650									
SUBTOTAL LIABILITIES	""	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.0
Nonoperating	9							1		
Suspense Clearing	9910									
TOTAL BALANCE SHEET	1 30.0									
TRANSACTIONS		0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00). O
E. NET INCREASE/DECREASE	······································	0.00		ALKONDO CONTROL DE LA CONTROL DE	NAME OF TAXABLE PARTY OF TAXABLE PARTY.	NOTION OF THE PARTY OF THE PART	TANK ALIT TANK DESTRUCTION OF THE PARTY OF T			
		100 (00)	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.0
(B - C + D) F. ENDING CASH (A + E)	COCIONAL CONTRACTOR	CONTRACTOR CONTRACTOR	218,520.00		218,520.00	218,520.00	DESERT AUTHORIS PARKAMENTA BASE AND SPECIAL PROPERTY PROPERTY OF THE SPECIAL P	218,520,00	218,520,00	218,520.
F. EINDHING UMORITA FE)	-	THE SECTION EXPLOSION PROPERTY.	A S C C C C C C C C C C C C C C C C C C		A CONTRACTOR OF THE PARTY OF TH	No. of the second second second second				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS	in the second			41.4		Charles Control Contro	THE RESERVE OF THE PARTY OF THE	CALL SECTION STATES	EXECUTE THE PROPERTY OF THE PR	

r woods							A diversion and	TOTAL	BUDGET
A CONTRACTOR OF THE PROPERTY O	Object	March	April	May	June	Accruals	Adjustments	IOIAL	A DOLLAR
ESTIMATES THROUGH THE MONTH OF	JUNE		0.0000000000000000000000000000000000000					OVALOR ETTENNIS ZONINI IN INVESTIGATO PARAMETER	Charles and to the Control of Con
BEGINNING CASH		218,520.00	218,520.00	218,520,00	218,520.00	(100 to 1		мустержине (1945—1930 — постанації (<u> </u>
RECEIPTS				İ	e de la companya de l	and section 1			
Revenue Limit Sources	l					1	1	0.00	
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	·
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							00.0	£
Other State Revenue	8300-8599								ç
Other Local Revenue	8600-8799							0.00	· · · · · · · · · · · · · · · · · · ·
Interfund Transfers In	8910-8929							0.00	Arrest and an arrest and arrest arrest and arrest arrest and arrest arrest arrest and arrest a
	8930-8979				į			0.00	<u> </u>
All Other Financing Sources	0930-0370	0.00	0.00	0,00	0.00	0.00	0.00	0.00	<u> </u>
TOTAL RECEIPTS	La residente de la company	The second secon	ALL SANSSEEN SECTION S	paratura emplicia (Metaborit esta proprio interiation) (2014 A	White work of the Contract of				SHAME
. DISBURSEMENTS	1000 1000			1	EL PARTE LA		Ŷ.	00.0	
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999						1	00.0	
Employee Benefits	3000-3999							00.0	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	1
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629			···				0.00)
All Other Financing Uses	7630-7699			0.00	0.00	0.00	0.00	0.00) (
TOTAL DISBURSEMENTS	l Greenwaren	0.00	0.00		O.OO.	entra de la companya de la companya de la companya de la companya de la companya de la companya de la companya	CONTRACTOR AND ADDRESS OF THE PARTY OF THE P	1977 pr. granico 1772 con 1772 pr. 1977 de 197	
). BALANCE SHEET TRANSACTIONS									400155 450 100 100
ssets			1	1				0.00	
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	A COMPANY OF THE PROPERTY OF THE PARTY OF TH
Stores	9320							0.00	
Prepaid Expenditures	9330				***************************************			0.0	
Other Current Assets	9340						0,00	<u></u>	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0,00	0,0	
iabilities	i r						EL PROPERTO DE LA PROPERTO DEPUE DE LA PROPERTO DEPUE DE LA PROPERTO DEPUE LA PROPERTO DE LA PROPERTO DE LA PROPERTO DE LA PROPERTO DE LA PROPERTO DE LA PROPERTO DE LA PROPERTO DE LA PROPERTO DE LA PROPERTO DE LA PROPERTO DE LA PROPERTO DE LA PROPERTO DE LA PROPERTO DE LA PRO	0.0	n isang sa
Accounts Payable	9500-9599							0.0	
Due To Other Funds	9610						ļ	0.0	
Current Loans	9640					£	<u> </u>		
Deferred Revenues	9650						<u> </u>	0.0	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	0.0	<u>U</u> reposition of
						ķ			
Nonoperating	9910			ĺ				0.0	<u>U</u>
Suspense Clearing	9910								
TOTAL BALANCE SHEET		0.00	0.00	0.00	0.00	0.00	0.00	0.0	0
TRANSACTIONS	*	0,00		NAMES OF TAXABLE PARTY OF TAXABLE PARTY.	egenerative plantative (17), program (although 4 and 16), il 9 december 1				I
E. NET INCREASE/DECREASE	mass and	0.00	0.00	0.00	0.00	0.00	0.00	0.0	OĮ.
(B - C + D)			218,520.00	218,520.00	218,520.00			l	and the second second second second
F. ENDING CASH (A + E)	*	218,520.00	210,020.00	Charles Company of the Company of th	and the second s	1	T		
G. ENDING CASH, PLUS CASH	!	(2) - 624 (2) E 648 (2) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4			zaprostunitariSEGSEGSEGS			218,520,0	[97076] P.

July 1 Budget (Single Adoption) Fiscal Year 2013-14 Charter School Certification

21 65474 6118491 Form CB

	RTER SCHOOL BUDGET REPORT: This report is the Section 47604.33(a).	nereby filed by the charter school pursua	nt to
Signed:		Date:	vindenna / menor > 1000
	Charter School Official (Original signature required)		
Printed			
Name:	Caroline Cooper	Title: Principal	
or additional	information on the budget report, please contact:		erik-miserkanchandum.
	information on the budget report, please contact:		esianing panganganganganganganganganganganganganga
Charter S	chool Contact:		4-3-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-
	chool Contact:		who single by the single by th
Charter S Donna St Name	chool Contact:		ere egyik jahrusa da mu
Charter S Donna St Name	rong		wee agaph jahr com the feet of
Charter S Donna St Name Business	chool Contact: rong Service Manager		nere graph Jahr Lord To Annue
Charter S Donna St Name Business Title	chool Contact: rong Service Manager		400 BAAN CORPORING
Charter S Donna St Name Business Title 530-647-	chool Contact: rong Service Manager		nor supply control of the control of

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
vernmental Activities:		The same of the sa	Visitation and and entire control of the control of				Tamonimo de la composição de la composiç
eneral Obligation Bonds Payable		ACTIVA BARRIES	0.00			0.00	The Control of the Co
tate School Building Loans Payable			0.00			0.00	
ertificates of Participation Payable			0.00			0.00	
apital Leases Payable			0.00			0.00	
aase Revenue Bonds Payable			0.00			0.00	
ther General Long-Term Debt			0.00			0.00	
et OPEB Obligation			0.00			0.00	
ompensated Absences Payable	***************************************		0.00			0.00	
Governmental activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
siness-Type Activities:		The state of the s	AND LIPOCHES AND VISION AND VISIO				Control and Contro
eneral Obligation Bonds Payable		via analysis and a second	0.00			0.00	
tate School Building Loans Payable			0.00			0.00	
ertificates of Participation Payable			0.00			0.00	
apital Leases Payable			0.00			0.00	
ease Revenue Bonds Payable			0.00			0.00	
ther General Long-Term Debt		~~~	0.00			0.00	
et OPEB Obligation			0.00			0.00	
ompensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

July 1 Budget (Single Adoption) 2012-13 Estimated Actuals Indirect Cost Rate Worksheet

21 65474 6118491 Form ICR

		A STATE OF THE STA
Part I	- General Administrative Share of Plant Services Costs	
Califor costs calcul using	rnia's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative off ation of the plant services costs attributed to general administration and included in the pool is standardized and auto the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footatied by general administration.	ices. The omated
	 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) Contracted general administrative positions not paid through payroll 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. 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. 	0.00
В.	Salaries and Benefits - All Other Activities 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)	1,840,488.00
C.	Percentage of Plant Services Costs Attributable to General Administration (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)	0.00%
When	II - Adjustments for Employment Separation Costs n an employee separates from service, the local educational agency (LEA) may incur costs associated with the sepa employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "norm ass" separation costs.	ration in addition al" or "abnormal
polic may costs	nal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by y. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's nor so to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identice costs on Line A for inclusion in the indirect cost pool.	mal separation
empi Hand	ormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to ten loyment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives suc dishake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be char rams as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of pos inistrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclu	n as a Golden ged to federal itions in general
A.	Normal Separation Costs (optional) Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-84 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.	-00
В.	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

Par	III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
A.	Indirect Costs	
7	1. Other General Administration, less portion charged to restricted resources or specific goals	
	(Functions 7200-7600, objects 1000-5999, minus Line B9)	103,911.00
	Centralized Data Processing, less portion charged to restricted resources or specific goals	0.00
	(Function 7700, objects 1000-5999, minus Line B10) 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999,	0.00
	goals 0000 and 9000, objects 5000-5999)	10,400.00
	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)	0.00
	(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) 6. Facilities Rents and Leases (portion relating to general administrative offices only)	0.00
	(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
	7. Adjustment for Employment Separation Costs	
	a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	0.00 114,311.00
	9. Carry-Forward Adjustment (Part IV, Line F)	0.00
	10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	114,311.00
В.	Base Costs	
	1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,714,788.00
	2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	389,590.00
	3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	130,691.00
	4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	18,277.00 0.00
	5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
	7. Board and Superintendent (Functions 7100-7180, objects 1000-5999,	
	minus Part III, Line A4)	0.00
	 External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 	0.00
AND CONTRACTOR OF THE CONTRACT	Other General Administration (portion charged to restricted resources or specific goals only)	0.00
Diomograph	(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
	resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
	10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
	(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
	11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	V. V
CENTAL AND ESTATE	(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	0.00
	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)	54,001.00
	13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A)	0.00
	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
#OWNTHOSO	14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
M25/2010	15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 	0.00 0.00
	17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	2,307,347.00
C.	Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
· •	(For information only - not for use when claiming/recovering indirect costs)	
designation of the state of the	(Line A8 divided by Line B18)	4.95%
D.		
Control Monta	(For final approved fixed-with-carry-forward rate for use in 2014-15 see www.cde.ca.gov/fg/ac/ic)	1.0501
	(Line A10 divided by Line B18)	4.95%
	226 of 263	

21 65474 6118491 Form ICR

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.

the a	pproved re	ite. Rates used to recover costs from programs are displayed in Exhibit A.	October Handware
A.		osts incurred in the current year (Part III, Line A8)	114,311.00
В.	Carry-for	ward adjustment from prior year(s)	
	1. Carry	r-forward adjustment from the second prior year	0.00
	2. Carr	r-forward adjustment amount deferred from prior year(s), if any	0.00
c.	Carry-for	ward adjustment for under- or over-recovery in the current year	
	1. Unde	er-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect rate (5.4%) times Part III, Line B18); zero if negative	0.00
	(ann	-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of roved indirect cost rate (5.4%) times Part III, Line B18) or (the highest rate used to ver costs from any program (0%) times Part III, Line B18); zero if positive	0.00
D.	Prelimin	ary carry-forward adjustment (Line C1 or C2)	0.00
E.	Optional	allocation of negative carry-forward adjustment over more than one year	
	the LEA	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce t could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA neprised adjustment be allocated over more than one year. Where allocation of a negative carry-forward active role and the country of the	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 rec	uest for Option 1, Option 2, or Option 3	1
F.	Carry-fo Option	orward adjustment used in Part III, Line A9 (Line D minus amount deferred if 2 or Option 3 is selected)	0.00

Fund

July 1 Budget (Single Adoption) 2012-13 Estimated Actuals Exhibit A: Indirect Cost Rates Charged to Programs

21 65474 6118491 Form ICR

Approved indirect cost rate: 5.40% Highest rate used in any program: 0.00%

Eligible Expenditures

(Objects 1000-5999 Resource except Object 5100) Indirect Costs Charged (Objects 7310 and 7350)

Rate Used

Printed: 6/24/2013 12:01 PM

California Dept of Education

SACS Financial Reporting Software - 2013.1.0

File: icr (Rev 03/16/2012)

July 1 Budget (Single Adoption) 2012-13 Estimated Actuals LOTTERY REPORT Revenues, Expenditures and Ending Balances - All Funds

21 65474 6118491 Form L

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
Description A. AMOUNT AVAILABLE FOR THIS FISC.		(resource rico)	LAponarara	(11000010000)	
	9791-9795	0.00		0.00	0.00
Adjusted Beginning Fund Balance State As The Property	9791-9795 8560	30,504.00		7,380.00	37,884.00
2. State Lottery Revenue	8600-8799	0.00		0.00	0.00
3. Other Local Revenue	0000-0199	0.00		0,00	V.00
Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00	***************************************	0.00	0.00
5. Contributions from Unrestricted					
Resources (Total must be zero)	8980	0.00			0.00
6. Total Available					
(Sum Lines A1 through A5)		30,504.00	0.00	7,380.00	37,884.00
B. EXPENDITURES AND OTHER FINANC	ING USES				
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	30,504.00			30,504.00
3. Employee Benefits	3000-3999	0.00			0.00
Books and Supplies	4000-4999	0.00		7,380.00	7,380.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
 c. Duplicating Costs for Instructional Materials (Resource 6300) 	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
Interagency Transfers Out a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
Transfers of Indirect Costs	7300-7399			L	
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financ	ing Uses			w Layous	
(Sum Lines B1 through B11)		30,504.00	0.00	7,380.00	37,884.00
C. ENDING BALANCE	979 <i>Z</i>	0.00	0.00	0.00	0.00
(Must equal Line A6 minus Line B12) D. COMMENTS:	9/94	0.00	1	1.00.1	0.00

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

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

July 1 Budget (Single Adoption) 2012-13 Estimated Actuals No Child Left Behind Maintenance of Effort Expenditures

21 65474 6118491 Form NCMOE

	Fun	ids 01, 09, an	d 62	2012-13
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,476,608.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	171,142.00
(Neddardod dddd dddg, dhaga dddd ana dddg)	7 31	7.11	1000 1000	11. (,1.10.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	4,950.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
		9100	7699	
6. All Other Financing Uses	All	9200	7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)				
	All	Ali	8710	0.00
9. PERS Reduction	Ali	All	3801-3802	0.00
Supplemental expenditures made as a result of a Presidentially declared disaster		Manually entered. Must not include xpenditures in lines B, C1-C9, D1, or D2.		0.00
Total state and local expenditures not allowed for MOE calculation				
(Sum lines C1 through C10)		T		4,950.00
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	Ali	minus 8000-8699	0.00
Expenditures to cover deficits for student body activities		entered. Must litures in lines		0.00
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				2,300,516.00
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				2,300,516.00

July 1 Budget (Single Adoption) 2012-13 Estimated Actuals No Child Left Behind Maintenance of Effort Expenditures

21 65474 6118491 Form NCMOE

			2012-13 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA			perfective to the property
A. Average Daily Attendance (Form ADC, Annual ADA column, lines 3, 6, and 26) or (Form ACC, Annual ADA column, lines 8, 22, 25, and 33, minus lines 18 and 19)			278.10
3. Supplemental Instructional Hours converted to ADA (Form ADC, Annual ADA column, lines 21 and 27) or (Form ACC, Annual ADA column, lines 36a & b and 37a & b) (Currently not collected due to flexibility provisions of SBX3 4, as amended by SB 70)			
C. Total ADA before adjustments (Lines A plus B)	6. S13000 8.0000 a s		278.10
D. Charter school ADA adjustments (From Section V)			0.00
E. Adjusted total ADA (Lines C plus D)			278.10
F. Expenditures per ADA (Line I.G divided by Line II.E)			8,272.26
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total	Per ADA
Base expenditures (Preloaded expenditures from prior year off MOE Calculation) (Note: If the prior year MOE was not met, CDE has adjusted the base to 90 percent of the preceding prior year amount rather the prior year expenditure amount.)	ne prior year nan the actual	1,883,845.00	7,992.89
 Adjustment to base expenditure and expenditure per ADA LEAs failing prior year MOE calculation (From Section VI) 	amounts for	0.00	0.00
Total adjusted base expenditure amounts (Line A plus Lin	į	1,883,845.00	7,992.89
B. Required effort (Line A.2 times 90%)		1,695,460.50	7,193.60
C. Current year expenditures (Line I.G and Line II.F)		2,300,516.00	8,272.20
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	2	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		МОЕ	: Met
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)		0.00%	0.00

July 1 Budget (Single Adoption) 2012-13 Estimated Actuals No Child Left Behind Maintenance of Effort Expenditures

21 65474 6118491 Form NCMOE

Printed: 6/24/2013 12:02 PM

Section IV - Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) Funds 01, 09, and 62 2012-13 Expenditures Education Jobs Fund Expenditures (Resource 3205) Goals **Functions** Objects A. Expenditures available to apply to deficiency: 0.00 Αll ΑII 1000-7999 1. All Resource 3205 Expenditures 2. Less state and local expenditures not allowed for MOE: 1000-7999 except 3801-3802 0.00 All 5000-5999 a. Community Services All except All except 0.00 7100-7199 5000-5999 6000-6999 b. Capital Outlay 5400-5450. 5800, 7430-0.00 c. Debt Service Αll 9100 7439 0.00 9200 7200-7299 d. Other Transfers Out All 0.00 e. Interfund Transfers Out Αll 9300 7600-7629 9100 7699 0.00 7651 9200 f. All Other Financing Uses Αli 1000-7999 All except 5000-5999, except 0.00 7100-7199 9000-9999 3801-3802 g. Nonagency 0.00 All 3801-3802 h. PERS Reduction Manually entered. Must not include i. Supplemental expenditures made as a result of a expenditures previously included. 0.00 Presidentially declared disaster. i. Total state and local expenditures not allowed for 0.00 MOE calculation (Sum lines A2a through A2i) 3. Plus additional MOE expenditures: Manually entered. Must not include expenditures previously included. 0.00 a. Expenditures to cover deficits for student body activities 4. Total Education Jobs Fund expenditures available to apply to deficiency 0.00 (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)

Page 3

July 1 Budget (Single Adoption) 2012-13 Estimated Actuals No Child Left Behind Maintenance of Effort Expenditures

21 65474 6118491 Form NCMOE

are positive) (continued)		
Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. Education Jobs Fund expenditures applied (Using lowest amount needed)	ACCEPTANT	
(Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	2,300,516.00	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Líne IV.D divided by Line II.E)		8,272.26
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0,00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with Education Jobs Fund expenditure adjustment.	MOE	Met
(If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	<u></u>	
MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B)		
(Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

California Dept of Education SACS Financial Reporting Software - 2013.1.0 File: ncmoe (Rev 02/07/2013)

Printed: 6/24/2013 12:02 PM

July 1 Budget (Single Adoption) 2012-13 Estimated Actuals No Child Left Behind Maintenance of Effort Expenditures

21 65474 6118491 Form NCMOE

SECTION V - Detail of Charter School Adjustments (used in Section I, Line	Fand Section II, Line	D)
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
		A second
Total charter school adjustments	0.00	0.00
SECTION VI - Detail of Adjustments to Base Expenditures (used in Section	ı III, Line A.1) Total	Expenditures
Description of Adjustments	Expenditures	Per ADA

July 1 Budget (Single Adoption) 2013-14 General Fund Special Education Revenue Allocations Setup

21 65474 6118491 Form SEAS

21-65474-6118491 Willow Creek Academy Current LEA:

(Enter a SELPA ID from the list below then save and close)

Selected SELPA: ??

Invalid or No SELPA ID selected

POTENTIAL SELPAS FOR THIS LEA ID

DATE APPROVED (from Form SEA) SELPA-TITLE

SACS2013 Financial Reporting Software - 2013.1.0 6/24/2013 12:02:58 PM

21-65474-6118491

July 1 Budget (Single Adoption) 2012-13 Estimated Actuals Technical Review Checks

Willow Creek Academy Sausalito Marin City Elementary

Marin 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)

 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

CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09, except objects 9791, 9793, and 9795, effective 2012-13.

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-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-CH - (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. To assist those charter schools that are reporting in SACS for the current year, but reported in the alternative form last year, Charter School Alternative Form prior year ending fund balances have been included in the SACS software to compare to the total of the SACS beginning balances for all resources.

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

PERS-REDUCTION - (F) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds.

PASSED

RL-TRANSFER - (F) - Revenue Limit 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
- RESTR-BAL-TRANSFER (F) Transfers of Restricted Balances (Object 8997) must net to zero.

 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. $\underline{\text{PASSED}}$
- 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. $\underline{ PASSED}$
- REV-POSITIVE (W) Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

 PASSED

SACS2013 Financial Reporting Software - 2013.1.0 21-65474-6118491-Willow Creek Academy-July 1 Budget (Single Adoption) 2012-13 Estimated Actuals 6/24/2013 12:02:58 PM

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

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

PASSED

EXPORT CHECKS

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.

Page 1

SACS2013 Financial Reporting Software - 2013.1.0 6/24/2013 12:03:52 PM

21-65474-6118491

July 1 Budget (Single Adoption) 2013-14 Budget Technical Review Checks

Willow Creek Academy Sausalito Marin City Elementary

Marin County

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

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

IMPORT CHECKS

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

CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09. 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-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-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations

SACS2013 Financial Reporting Software - 2013.1.0 21-65474-6118491-Willow Creek Academy-July 1 Budget (Single Adoption) 2013-14 Budget 6/24/2013 12:03:52 PM

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

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

PERS-REDUCTION - (F) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds.

PASSED

RL-TRANSFER - (F) - Revenue Limit 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

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero.

PASSED

SACS2013 Financial Reporting Software - 2013.1.0 21-65474-6118491-Willow Creek Academy-July 1 Budget (Single Adoption) 2013-14 Budget 6/24/2013 12:03:52 PM

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. $\underline{ PASSED}$

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

EXPORT CHECKS

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

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SACS2013 Financial Reporting Software - 2013.1.0 21-65474-6118491-Willow Creek Academy-July 1 Budget (Single Adoption) 2013-14 Budget 6/24/2013 12:03:52 PM

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.

Export Log

Period: July 1 Budget (Single Adoption)
Type of Export: Official

LEA: 21-65474-6118491 Willow Creek Academy

Official Check for LEA: 21-65474-6118491 is good

Export of USER General Ledger started at 6/24/2013 11:52:51 AM

OFFICIAL Header for LEA: 21-65474-6118491 Willow Creek Academy **VERSION 2013.1.0**

Fiscal Year: 2012-13

Type of Data: Estimated Actuals

Number of records exported in group 1: 96

Fiscal Year: 2013-14 Type of Data: Budget

Number of records exported in group 2: 96

Export USER General Ledger completed at 6/24/2013 11:52:52 AM

Export of Supplementals (USER ELEMENTs) started at 6/24/2013 11:52:52 AM

Fiscal Year: 2012-13

Type of Data: Estimated Actuals

Number of records exported in group 3: 482

Fiscal Year: 2013-14 Type of Data: Budget

Number of records exported in group 4: 1222

Export of Supplemental (USER ELEMENTs) completed at 6/24/2013 11:52:53 AM

Export of Explanations started at 6/24/2013 11:52:53 AM No records to Export for Explanations.

Export of TRC Log started at 6/24/2013 11:52:53 AM

Fiscal Year: 2012-13

Type of Data: Estimated Actuals

Number of records exported in group 5: 53

Fiscal Year: 2013-14 Type of Data: Budget

Number of records exported in group 6: 46

Export of TRC Log completed at 6/24/2013 11:52:53 AM

OFFICIAL END for LEA: 21-65474-6118491 Willow Creek Academy

Exported to file: g:\SACS2013\Official\21654746118491BS1.DAT

End of Official Export Process

		CY			
		Estimated	July I		
		Actuals	Budget	Projected	Projected
kassantistissetalahkissasistahan 2000 kilon oleh 1945 kilon 1964 kilon 1964 kilon 1964 kilon 1964 kilon 1964 k		2012-13	2013-14	2014-15	2014-15
Enrollment		297	340	365	385
Estimated ADA		282.15	323.00	346.75	365.75
COLA	Revenue	0.00%	1.565%	1.80%	2.20%
CPI	Expenses	2.30%	2.10%	2.40%	2.60%
Revenues					
State and Local Reven					
Revenue Limit Source		n	24.600	60.350	72 150
801214000000000	Education Protection Account Funding	0	64,600	69,350	73,150
8015000000000000	State Aid Funding	1.450.500	258,301	271,807	282,613
8096000000000000	In-Lieu Tax Transfers-Curr Yr	1,459,528	1,828,936	2,074,468	2,379,952
	Total Revenue Limit Sources	1,459,528	2,151,837	2,415,625	2,735,715
Federal Revenues					
822053100000000	Child Nutrition School Program	58,409	67,511	72,475	76,446
829030100000000	Other Fed Rev-NCLB-Title I	33,091	33,091	33,091	33,091
829040350000000	Other Fed Rev-Title IIA-Tchr Qua	1,423	1,423	1,423	1,423
829042030000000	Other Fed Rev-Title III-LEP	5,937	5,937	5,937	5,937
	Total Federal Revenues	98,860	107,962	112,926	116,897
Other State Revenues	5				
8434000000000000	Class Size Reduction K-3	85,680	0	0	0
852053100000000	Child Nutrition School Program	4,962	5,400	5,797	6,115
8550000000000000	Mandated Cost Reimbursement	3,300	4,522	4,855	5,121
856011000000000	State Lottery Revenue-Non-Prop	30,504	34,720	41,833	44,909
8560630000000000	State Lottery Revenue-Prop 20	7,380	8,400	10,121	10,865
8590000000000000	Other State Revenues	400	0	0	(
8590000000000000	Other State Revenues-CCSS	0	47,277	0	(
859007600000000	Other State Revenues-Arts/Music	2,858	2,858	2,858	2,858
859073920000000	Other State Revenues-BTSA	0	2,000	2,000	2,000
8591000000000000	Categorical Block Grant/Incl EIA	173,846	0	0	
	Total Other State Revenues	308,930	105,177	67,463	71,867

The Head of the State of the St		CY			
		Estimated	July 1		
		Actuals	Budget	Projected	Projected
		2012-13	2013-14	2014-15	2014-15
Other Local Revenues			477.00	10.021	10.267
863453100000000	Food Service Revenue	15,259	17,103	18,361	19,367
866000000000000	Interest	650	650	650	650
869900000000000	Other Local Revenues	45,000	46,608	44,976	44,710
869990200000000	Other Local Revenues-Spanish Grant	30,000	33,450	33,450	33,450
869990300000000	Other Local Revenues-Music Grant	17,000	17,000	17,000	17,000
869990400000000	Oth Local Rev-Basic Aid Participation Grant	328,876	520,000	390,000	210,000
869990500000000	Other Local Revenues-WCF-Art Grant	40,000	11,150	11,150	11,150
869990750000000	Other Local Revenues-MCF-Art Grant	50,000	40,000	40,000	40,000
869991000000000	Other Local Revenues-Art Fest Grant	0	10,000	10,000	10,000
869991100000000	Other Local Revenues-Nutrition Grant	20,487	20,487	20,487	20,487
869991400000000	Other Local Revenues-WCF-Grant	10,000	11,150	11,150	11,150
869991450000000	Other Local Revenues-NOAA-Grant	4,000	4,000	4,000	4,000
869991500000000	Other Local Revenues-WCF-826-After Sch Tutor	28,000	28,000	28,000	28,000
869991600000000	Other Local Revenues-ASEP	20,000	20,000	20,000	20,000
869991800000000	Other Local Revenues-Simon Found(WCF)	10,000	10,000	10,000	10,000
869991900000000	Other Local Revenues-Landscaping	5,000	25,000	25,000	25,000
	Total Other Local Revenues	624,272	814,598	684,224	504,964
	Total Revenues	2,491,590	3,179,574	3,280,238	3,429,443

		CY Estimated Actuals 2012-13	July 1 Budget 2013-14	Projected 2014-15	Projected 2014-15
Expanses					
Expenses Certificated Salaries					
Teacher Salaries					
110100001110000	Teacher Salaries-Regular	815,969	1,008,000	1,085,144	1,168,017
110200001110000	Teacher Salaries-Regulai Teacher Salaries-Substitute	37.250	24,000	24,432	24,970
110400001110000	1 444	0,250	15,850	15.850	15,850
	Teacher Health Stipend	2,800	15,650	15,656	0.00,01
110590751110000	Teacher Stipend-Art Institute	21,773	50,000	50,000	50,000
110600001110000	Teacher Stipend-Professional Development	41,773	20,000	20,000	30,000
	Total Teacher Salaries	877,792	1,097,850	1,175,426	1,258,837
Certificated Counselo	or Salaries				
121000001131100	Dean of Students/Counselor	()	0	0	0
	Total Administrator Salaries	0	0	0	0
Administrator Salari	es				
131100001127000	Principal Salaries-Regular	103,000	110,000	111,980	114,444
132100001127000	VP/Dean Salaries-Regular	74,000	90,000	91,620	93,636
132400001127000	Admin Health Stipend	0	0	0	0
132500001127000	Admin Stipend	10,000	()	0	()
	Total Administrator Salaries	187,000	200,000	203,600	208,079
Other Certificated Sa	ılaries	W-460-0-400-0-100-0-100-0-100-0-100-0-100-0-100-0-100-0-100-0-100-0-100-0-100-0-100-0-100-0-100-0-100-0-100-0		14000000000000000000000000000000000000	
	Total Other Certificated Salaries	NEW WORLD			alineativotalitzeeteteimin natuu ootaanna kunstella na
	Total Certificated Salaries	1,064,792	1,297,850	1,379,026	1,466,916

		CY			
		Estimated	July I		
		Actuals	Budget	Projected	Projected
Secretarion of the secretarion o		2012-13	2013-14	2014-15	2014-15
Classified Salaries					
Paraeducator Salarie	\$				
210100001110000	Class Teacher Salaries-Reg	182,869	365,000	371,570	379,745
210100001142000	Class Teacher Salaries-PE	13,746	52,500	53,445	54,621
210111001142000	Class Teacher Salaries-PE-Lottery	30,504	0	0	0
210130101110000	Class Teacher Salaries-Title I	33,091	0	0	0
210165005711300	Class Teacher Salaries-SpEd	30,000	45,000	45,810	46,818
210190201110000	Class Teacher Salaries-Spanish	33,000	88,000	89,584	91,555
210190301110000	Class Teacher Salaries-Music	60,000	75,000	76,350	78,030
210191501110000	Class Teacher Salaries-WCA-826	26,000	26,000	26,468	27,050
210200011110000	Class Teacher-Substitute	0	0	0	0
210400011110000	Class Teacher Health Stipend	0	0	0	0
210500011110000	Class Teacher Stipend	5,356	0	0	()
	Total Paraeducator Salaries	414,566	651,500	663,227	677,818
Support Services Sala	aries				
220100000039000	Classified Support-After School	0	0	0	0
220153100037000	Food Services Salary-Reg	33,323	27,924	28,427	29,052
	Total Support Services Salaries	33,323	27,924	28,427	29,052
Supervisor Salaries					
230100001127000	Class Principal Salaries-Reg	0	0	0	0
	Total Supervisor Salaries	0	0	0	0
Office/Technical Sala	aries				
240100001127000	Cler/Office/Tech Salaries-Reg	56,354	74,076	75,409	77,068
240500001127000	Cler/Office/Tech Salaries-Stipend	1,071	0	0	0
	Total Office/Technical Salaries	57,425	74,076	75,409	77,068
	Total Classified Salaries	505,314	753,500	767,063	783,938

		CY			
		Estimated Actuals 2012-13	July 1 Budget 2013-14	Projected 2014-15	Projected 2014-15
Employee Benefits STRS/PERS					
	Total STRS/PERS	0	0	0	0
OASDI/Medicare		Phillipsening and the second s		**************************************	
	Total OASDI/Medicare	116,225	156,928	164,176	172,190
Health and Welfare					
	Total Health and Welfare	71,729	75,000	76,800	78,797
Unemployment Insu	rance		urunca excitationi and a mitralia de 19		
	Total Unemployment Insurance	17,271	1,026	1,073	1,125
Workers' Compensa	tion	made-tolerated the South Control of the South Control of the South	ON THE STATE OF TH	cal manufacture de la distribució de la distribu	The market with the transportation of the t
	Total Workers' Compensation	22,637	39,181	40,990	42,991
Other Benefits					
	Total Other Benefits	42,518	48,000	51,529	54,353
	Total Employee Benefits	270,380	320,135	334,568	349,457

		CY			
		Estimated Actuals 2012-13	July 1 Budget 2013-14	Projected 2014-15	Projected 2014-15
Books and Supplies					
Books/Reference					
411000001110000	Textbooks/Core Curricula	18,950	19,500	20,500	20,500
421000001110000	Books/Reference Materials	1,050	500	500	500
	Total BooksReference	20,000	20,000	21,000	21,000
Instructional Materia	ls/Supplies				
431000001110000	Instruct Materials/Supplies	8,520	9,500	8,779	8,035
431000001110000	Instruct Materials/Supplies-CCSS	0	15,000	0	0
431007601110000	Instruct Materials/Supplies-Arts/Music	500	500	500	500
431063001110000	Instruct Materials/Supplies-P20	7,380	8,400	10,121	10,865
431090201110000	Instruct Materials/Supplies-Spanish	100	100	100	100
431091101110000	Instruct Materials/Supplies-Nutrition	2,000	2,000	2,000	2,000
431091451110000	Instruct Materials/Supplies-NOAA	1,200	1,200	1,200	1,200
	Total Instructional Materials/Supplies	19,700	36,700	22,700	22,700
Supplies/Stores					
432000001127000	All Other Materials/Supplies	20,064	21,000	22,000	22,000
432053100037000	All Other Materials/Supplies-CNSP	905	0	0	0
432090201127000	All Other Materials/Supplies-Spanish	31	0	0	0
432091451127000	All Other Materials/Supplies-NOAA	500	500	500	500
	Total Supplies/Stores	21,500	21,500	22,500	22,500
Non-Capitalized Cpti	r/Equip				
441000001127000	Non-Capitalized Equipment	3,400	5,000	5,000	5,000
441000001110000	Non-Capitalized Equipment	13,650	17,000	18,000	18,000
441000001110000	Non-Capitalized Equipment-CCSS	0	25,000	0	0
441053100003700	Non-Capitalized Equipment-CNSP	50	0	0	0
441091001110000	Non-Capitalized Equip-Art Fest/Tech Grant	0	0	0	0
441091451110000	Non-Capitalized Equip-NOAA Grant	800	800	800	800
	Total Non-Capitalized Equipment	17,900	47,800	23,800	23,800
Non-Capaltized Fixed	i Assets				
445000001110000	Non-Capitalized Furniture	0	0	0	0
445000001127000	Non-Capitalized Furniture	0	0	0	0
	Total Non-Capaltized Fixed Assets	0	0	0	0
Food Service Supplie					
470053100037000	Food Service Expenditures	93,000	103,000	110,574	116,633
	Total Food Service Supplies	93,000	103,000	110,574	116,633
	Total Books and Supplies	172,100	229,000	200,574	206,633

		CY Estimated Actuals 2012-13	July I Budget 2013-14	Projected 2014-15	Projected 2014-15
Services/Operating E	xpensts				
Travel/Conferences	•				
523000001110000	Travel/Employee Education	0	0	0	0
523000001127000	Travel/Employee Education	0	()	0	()
	Total Travel/Conferences	0	0	0	0
Dues/Memberships					
531000001127000	Dues and Memberships	1,200	2,000	2,000	2,000
	Total Dues/Memberships	1,200	2,000	2,000	2,000
Insurance					
540000001127000	Insurance	12,500	13,000	13,956	14,721
	Total Insurance	12,500	13,000	13,956	14,721
Operations/Housekee	ging				
550000001181000	Operations and Housekeeping	0	0	0	0
	Total Operations/Housekeeping	0	0	0	0
Rentals/Leases/Repai	irs				
561000001127000	Equipment Rental	9,500	9,500	9,500	9,500
562100000087000	Facilities Fee	49,001	64,555	72,469	82,071
564000000087000	Property/Building Maintenance	0	0	0	0
564091900087000	Property/Building Maint-Grant	5,000	25,000	25,000	25,000
	Total Rentals/Leases/Repairs	63,501	99,055	106,969	116,571

		CY Estimated Actuals 2012-13	July 1 Budget 2013-14	Projected 2014-15	Projected 2014-15
Professional Services					
580600000073000	ARI Administration Contract	54,910	61,200	69,350	73,150
582000000076000	Oversight Fee	49,001	64,555	72,469	82,071
583000001127000	Advertising/Employment Fees	1,000	5,000	5,000	5,000
583500001127000	Employee Recruitment Fees	25,000	0	0	0
585000001127000	Legal Services Contracts	6,000	7,000	7,000	7,000
585200000071910	Audit Services Contracts	10,400	10,400	11,000	11,000
585600001127000	Technology Service Contracts	15,000	15,000	15,000	15,000
585800001127000	Other Svcs/Operating Expenses	1,500	1,500	1,500	1,500
585800001110000	Other Svcs/Operating Expenses	63,134	68,134	68,134	68,134
585842031110000	Other Svcs/Op Exp-Title III	5,937	5,937	5,937	5,937
585890301111000	Other Svcs/Operating Expenses-Music Grant	0	0	0	0
585890751110000	Other Sves/Operating Expenses-MCF-Art Grt	39,000	39,000	39,000	39,000
585891001110000	Other Svcs/Op Exp-Art Fest/Tech Grant	0	10,000	10,000	10,000
585891101110000	Other Svcs/Op Exp-Nutrition Grant	18,487	18,487	18,487	18,487
585891451110000	Other Sves/Op Exp-NOAA Grant	1,500	1,500	1,500	1,500
585891501110000	Other Sves/Op Exp-WCF Grant Contract Sve	0	0	0	0
585891601110000	Other Svcs/Op Exp-After Sch Instr Contract Svc	20,000	20,000	20,000	20,000
586000001127000	Other Svcs/Operating Exp-Fundraising	0	500	500	500
586500001127000	Board Development/Training	500	1,500	1,500	1,500
587500001110000	Staff Development Expense	8,577	18,577	18,577	18,577
587500001110000	Staff Development Expense-CCSS	0	7,277	0	0
587540351110000	Staff Development Expense-Title II	1,423	1,423	1,423	1,423
587573921110000	Staff Development Expense-BTSA	0	0	0	0
	Total Professional Services	321,369	356,990	366,377	379,779
Communications					
591000001127000	Postage and Shipping	4,500	3,500	3,757	3,963
592000001127000	Internet Services	4,000	2,500	2,684	2,831
593000001127000	Telephone/Cell Phones	2,000	3,500	3,757	3,963
	Total Communications	10,500	9,500	10,198	10,757
	Total Services/Operating Expenses	409,070	480,545	499,500	523,828
Capital Outlay					
610000000085000	Sites/Improvement of Sites	0	0	0	(
6400000000000000	Capitalized Equipment	0	0	0	(
690000001110000	Depreciation Expense	4,950	4,950	4,950	4,950
	Total Capital Outlay	4,950	4,950	4,950	4,95(
Other Outgo					
714165005092000	SPED Encroachment	50,000	70,000	71,000	72,000
	Total Other Outgo	50,000	70,000	71,000	72,000
	Total Expenses	2,476,606	3,155,980	3,256,681	3,407,722

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		CY Estimated Actuals 2012-13	July 1 Budget 2013-14	Projected 2014-15	Projected 2014-15
0.0	* ¥1non				
Other Sources and Other Sources	I Uses				
89800000000000000	Contrib from Unrestr Resource	-135.133	-111.410	-113.868	-116,257
898053100000000	Contrib from Unrestr Res-CNSP	52,061	41,410	42.868	44,257
898065000000000	Contrib from Unrestr Res-SpEd	83,072	70,000	71,000	72,000
898073920000000	Contrib from Unrestr Res-BTSA	0	0	0	()
	Total Other Sources	0	0	0	0
Other Uses					
743800000091000	Debt Svcs Interest Payments	0	0	0	0
743900000091000	Debt Svcs Principal Payments	0	0	0	0
	Total Other Uses	0	0	0	0
	Total Other Sources and Uses	0	0	0	0
	Net Increase/Decrease in Fund Balance	14,984	23,594	23,556	21,720
	Year End Reclassification to FASB	0	0	0	0
	Year End Net Increase/Decrease to Fund Bal	14,984	23,594	23,556	21,720
igne 5 km, 3					
Fund Balance 9791000000000000	Beginning Fund Balance/Net Assets	336,262	351,245	374,840	398,396
	Ending Fund Balance/Net Assets	351,245	374,840	398,396	420,116
	Undesignated/Unappropriated	351,245	374,840	398,396	420,116

Sausalito Marin City School District Office of the Superintendent

Date:

June 27, 2013

To:

Board of Trustees

From:

Valerie Pitts, Superintendent and Paula Rigney, Business Manager

Re:

Action: Establishing Fund Balance Policies (GASB 54), Resolution #685

Background

The Government Accounting Standards Board (GASB) released Statement 54 – "Fund Balance Reporting and Government Fund Type Definition" on March 11, 2009 which is effective for fiscal year ending (June 30, 2012). This new Statement is intended to improve the usefulness of the amount reported in fund balance by providing more structured classification. This Statement applies to fund balance reported in the General Fund, Special Revenue Fund, Debt Service Fund, and Capital Projects Fund. This statement does not apply to Enterprise Funds, Internal Service Funds, and extremely restricted reserves.

Analysis

Currently fund balance is classified as "reserved" or "unreserved." Unreserved fund balance may be further allocated into designated and undesignated. GASB 54 changed how fund balance is reported. The hierarchy of five possible GASB 54 classifications is as follows:

- Non-spendable Fund Balance includes amounts not in spendable form, such as inventory, or amounts required to be maintained intact legally or contractually (principal endowment) (e.g., inventory, pre-paid items, permanent scholarships).
- Restricted Fund Balance includes amounts constrained for a specific purpose by external parties (e.g. Debt Service, Capital Projects, State and Federal Grant Funds).
- Committed Fund Balance includes amounts constrained for a specific purpose by a
 government using its highest level of decision making authority (e.g. Major
 Maintenance, Capital Replacement Reserve, Land, Hail Reserve, and Campus Activity
 Funds).
- Assigned Fund Balance includes general fund amounts constrained for a specific purpose by a governing board or by an official that has been delegated authority to assign amounts.
- Unassigned Fund Balance is the residual classification for the general fund. In addition, governments will be required to disclose more information in the notes to financial statements about amounts reported in fund balance as follows:

Financial Impact

- Description of authority and actions that lead to committed or assigned fund balance
- Government's policy regarding order in which restricted, committed, assigned, and unassigned amounts are spent (contained in attached resolution)
- Description of formally adopted minimum fund balance policies (contained in attached resolution)
- The purpose of each major special revenue fund
- Encumbrances, significant

Legal	Imp	licati	ons

Recommendation

The Superintendent recommends that	the Board	adopt	Resolution	668	establishing	fund
balance policies (GASB 54).						

Backup attached: Yes	X	No
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Sausalito Marin City School District

Resolution #685 of the Governing Body Classification of Fund Balances in Government Funds

WHEREAS, the Governing Board of the Sausalito Marin City School District will adhere to the reporting requirement as set forth by the Governmental Accounting Standards Board (GASB) Statement 54 Fund Reporting and Governmental Fund type Definitions; and

WHEREAS, the District will categorize according to the following components: No spendable (including but not limited to, inventory, prepaid), restricted (external restrictions), committed (imposed by resolution), assigned (general intent for specific use) and unassigned (residual); and

WHEREAS, the Governing Board further delegates authorization to the Superintendent and/or their designate to identify intended uses of assigned funds; and

WHEREAS, the Governing Board further establishes the order in which fund balances will be spent when multiple fund balance types are available for a specific purpose, committed, assigned, and lastly unassigned; and

WHEREAS, the Governing Board is committed to maintain a prudent level of financial resources to protect against the need to reduce services levels because of temporary revenue shortfalls or unpredicted expenditures. The District's minimum fund balance policy requires a Reserve for Economic Uncertainties, consisting of unassigned amounts equal to ten percent (10%) of General Fund expenditures and other financing uses.

NOW THEREFORE, BE IT RESOLVED that the Governing Board of the Sausalito Marin City School District, in accordance with the provisions of GASB 54 adopts the following authorization for fiscal year 2012/2013 to comply with the categorization of fund balance as prescribed by GASB Statement 54 as approved by the Superintendent or their designee.

PASSED AND ADOPT	TED by the Go	verning Board o	n June 27, 2013, by the f	ollowing vote:
	AYES:	NOES:	ABSENT:	
I, Caroline Van Alst, Cl true, and correct copy o called and conducted me WITNESSED my hand	f a resolution peeting held on s	passed and adop said date.	hereby certify that the ted by the Governing Bo	foregoing is a full, pard at a regularly
Clerk of the Governing				

Sausalito Marin City School District Office of the Superintendent

Date: June 27, 2013

To: Board of Trustees

From: Valerie Pitts, Superintendent and Paula Rigney, Business Manager

Re: Action: Budget Transfers to Permit Payment Obligations at Close of Year,

Resolution #686

Background

The current fiscal years ends June 30, 2013. Staff will be closing the accounting for this fiscal year, and some adjustments may be necessary to ensure that all funds and categorical (Resources) accounts end with positive balances. State law allows a Board of Trustees to authorize its staff, by adoption to submit within the budget to the County Superintendent of Schools as part of the closing of the fiscal year accounts. Such authorization does not authorize staff to change the total amounts budgeted, but it does authorize the redistribution of budget amounts between accounts. The amounts involved are generally small.

The resolution and this process are routine, and this resolution and authorization are typically requested each year as part of the closing of the budget year.

<u>Analysis</u>

This authorization will simplify the process of closing the books for 2012-2013.

Financial Impact

There will be an indeterminate fiscal impact of this authorization, since the exact magnitude of transfers is not known at this time. It is not anticipated that the fiscal impact will be significant, since most transfers will be between budget expenditures accounts without changing the overall amount of the 2012-2013 budget.

Lega	m	pl	<u>ica</u>	t	on	<u>S</u>

n/a

Recommendation

The Superintendent recommends that the Board adopt Resolution 670 authorizing budget transfers to close the 2012-2013 budgets.

Backup attached:	Yes	X	No	
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RESOLUTION OF THE BOARD OF TRUSTEES SAUSALITO MARIN CITY SCHOOL DISTRICT

AUTHORIZATION OF BUDGET TRANSFERS TO PERMIT PAYMENT OF OBLIGATIONS AT CLOSE OF YEAR RESOLUTION #686

WHEREAS, pursuant to Section 42601 of the California Education Code, at the close of any school year, a school district may, with the approval of the governing board, identify and request the County Superintendent of Schools to make the transfers between the designated fund balance or the unappropriated fund balance and any expenditure classification or classifications, or balance any expenditure classifications of the budget of the district for that school year as necessary to permit the payment of obligations of the district during that school year,

BE IT THEREFORE RESOLVED, that the Governing Board of the Sausalito Marin School District delegates its authority to the Superintendent of Schools to make such identified transfers between the undistributed reserve and any expenditure classification or classifications or balance of any expenditure classification of the budget of the district for the 2012/2013 school year.

PASSED AND ADOPTED on June 27, 2013 by the following vote:

AYES: _____ NOES: ____ ABSENT: _____

I HEREBY CERTIFY that the foregoing resolution was duly introduced, passed and adopted by the Governing Board at a regularly called and conducted meeting held on said date.

Board Clerk

SAUSALITO MARIN CITY SCHOOL DISTRICT SPECIAL BOARD MEETING MINUTES June 6, 2013

ATTENDANCE

Board Members Present: William Ziegler, Caroline Van Alst, Shirley Thornton, Ed. D.,

Thomas Newmeyer, Joshua Barrow

The meeting was called to order at 6:35 p.m.

The agenda order was approved.

PERSONS WISHING TO ADDRESS THE BOARD ON ITEMS NOT ON THE AGENDA

Public Comment

Denise Suto addressed the board regarding equipment needs for science class.

GOVERNANCE

Superintendent Search

President Ziegler introduced Mr. Bill Levinson of Hazard, Young, Attea & Associates (HYA) who led a review of the leadership profile report prepared by HYA following interviews with individuals and groups in the search process.

Next steps will include:

Screening Interviews June 18 (to be conducted by the search team at an off-site location)

Workshop/Slate Presentation June 27 (special meeting)

Board Interviews July 8, and if second interview needed, July 10

Debriefing (after last interview)

Discussion of Characteristics

Board members discussed and refined characteristics to be sought in a Superintendent to add:

- Sees the district as an asset rather than a liability
- Is capable of breaking down barriers and removing tension from the relationship between the district and WCA
- Sees obligation to both the traditional and charter schools, to the entire district
- Reaches out to look at diverse opinions
- Sees/embraces both programs, using good judgment
- Facilitates the tough conversations between boards to reach some agreements and goals
- Spends time with Principal and Head of School
- Understands the role of an independent charter and the rest of the district
- Gets down to basic realities
- Understands oversight needs, funding and shared services
- Represents the district in the larger community
- Demonstrates successful fundraising history
- Demonstrates fiscal/budgetary expertise and an understanding of law and best practices.

Additional focal group sessions were added:

- A second opportunity for Bayside/MLK parents to be heard due to a scheduling conflict the first time
- WCA Board of Directors.

These sessions will be held over the next week.

FUTURE BOARD MEETING DATES

June 13, June 27

UPCOMING DATES

June 12	Graduation 8" Grade, 6:00 pm
June 13	K-4 Step Up Ceremony, 9:00 am
June 13	Last School Day, Minimum Day, Dismissal at 12:30 pm

ADJOURNMENT
The meeting was adjourned at 7:40 p.m.
Signature/Date

Title

RESOLUTION 687 of the Governing Board of the

Sausalito Marin City School/College District
County of Marin, State of California

AUTHORIZATION TO SIGN ON BEHALF OF THE GOVERNING BOARD

	, California .	June 27,	2013
City Pursuant to the provisions of Education (Community College Districts) and other school/college district hereby authorize orders and other documents on behalf 7-1-13 to 6-30 1 (not to exceed authority and notification to the County	er legal provisions, the members of the officer or employee whose na of the governing board of said sof one fiscal year), subject to furthe Superintendent and the County A	of the governing I time and signatur nool/college distr r board action lin uditor of such ac	poard of the above-hamed e appear below to sign lot during the period niting or extending this ation.
Vita Moattar	IS AUTHORIZED TO SIGN THE F	OLLOWING ON F	BEHALF OF THE BOARD:
Name (Typed) Asst. to the Bus. Manager/	Superintendent		
Title	Andrew		Please Indicate
Signature			"Yes" or "No"
Journal Vouchers Requests Loan Request –Tax Anticipation Payroll Order Certification Request for Hand Warrant Vendor Payment Certification	on Note (TAN)		
Attendance Reporting Attendance Certifications Request for Inter-district Atter	ndance Permit		
Audit Findings-Certification of Certification of IDEA Funds. (Deferred Maintenance Certification of IDEA Funds. (Independent Auditor Selection K-12 Revenue Limit Certificat Morgan-Hart Class Size Reduction to Categorical progress of Enrollment for K-3	I re Reduction Operations (Corrective Action) Resource 3310) Cation (Correction) In Form (Correction) Cation Program Application (J10) Correction Program Application (J10) Correction Program (J10) Correction Program (J10)	7)	
Other (Please Specify).			
Signed by a majority of trustees (Orig	jinal signatures required on <u>all</u> cop	oies);	
		MARKET MATERIAL AND AND AND AND AND AND AND AND AND AND	· · · · · · · · · · · · · · · · · · ·
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Distribution: 1 copy – School District
1 copy - Marin County superintendent of Schools 261 of 263
G: ctoepfer\Forms\auth to sign 4/08



RESOLUTION 688 of the Governing Board of the

Sausalito Marin City School/College District County of Marin, State of California

AUTHORIZATION TO SIGN ON BEHALF OF THE GOVERNING BOARD

Sausalito	California	June 27, 2013
Pursuant to the provisions of Education (Community College Districts) and other school/college district hereby authorize to orders and other documents on behalf of 7-1-13 to 6-30-1 (not to exceed authority and notification to the County States	legal provisions, the members of he officer or employee whose nan if the governing board of said scho one fiscal year), subject to further Superintendent and the County Au	the governing board of the above-name ne and signature appear below to sign not/college district during the period board action limiting or extending this ditor of such action.
	IS AUTHORIZED TO SIGN THE FO	LLOWING ON BEHALF OF THE BOARD:
Name (Typed)		
Business Manager	•	
Title	~	Please Indicate
Signature		"Yes" or "No"
Journal Vouchers Requests Loan Request –Tax Anticipatio Payroll Order Certification Request for Hand Warrant Vendor Payment Certification .	Authorization n Note (TAN)	*
Attendance Reporting Attendance Certifications Request for Inter-district Attendance	dance Permit	<u>L</u>
Audit Findings-Certification of Certification of IDEA Funds. (Find Deferred Maintenance Certification of Independent Auditor Selection K-12 Revenue Limit Certification Morgan-Hart Class Size Reduction to Categorical programment for K-3 Certification for Categorical programment for K-3 Certification for Categorical programment for K-3 Certification fo	Reduction Operations Corrective Action. Resource 3310) ation Form ons ction Program Application (J10) ram Funding Basic Aid Districts class Size Reduction Program (J7)	× × × × × × × × × × × × × × × × × × ×
Other (Please Specify)		
Signed by a majority of trustees (Origin	nal signatures required on <u>all</u> copid	es):
	The state of the s	
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1 copy - Marin County superintendent of Schools 262 of 263
G; ctoepfer\Forms\auth to sign 4/08



RESOLUTION __689 ___ of the Governing Board of the

Sausalito Mari	n City	School/College	District
County of Marin, Sta	te of California		

AUTHORIZATION TO SIGN ON BEHALF OF THE GOVERNING BOARD

	, California		2013
Pursuant to the provisions of Edi (Community College Districts) as school/college district hereby au orders and other documents on -1-13 to 6-30-14 (not to a authority and notification to the C	nd other legal provisions, the i thorize the officer or employed behalf of the governing board exceed one fiscal year), subje	members of the governing a whose name and signatu of said school/college disti ct to further board action lir	board of the above-named re appear below to sign rict during the period niting or extending this
Valerie Pitts, Ed.D.	IS AUTHORIZED TO	SIGN THE FOLLOWING ON	BEHALF OF THE BOARD:
Name (Typed)			
Superintendent Title			Please Indicate "Yes" or "No"
Signature	•		TES OF IND
Journal Vouchers Requ Loan Request –Tax An Payroll Order Certificati Request for Hand Warr Vendor Payment Certif	sement Authorization tests ticipation Note (TAN) ion rant		
Attendance Reporting Attendance Certificatio Request for Inter-distric	I ns		·
Audit Findings-Certification of IDEA For Deferred Maintenance Independent Auditor Society (Control of Categorical Control of Categorical Categorica Categorical Categorical Categorical Categorical Categorical Ca	porting pass Size Reduction Operation ation of Corrective Action. unds. (Resource 3310) Certification election Form ertifications cal program Funding Basic Aid or K-3 Class Size Reduction F	ution (J10). d Districts Program (J7)	Y Y
Other (Please Specify	· (). , , , ,		
Signed by a majority of trustee			
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