



SAUSALITO MARIN CITY SCHOOL DISTRICT

Board of Trustees:
William Ziegler, President
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Shirley Thornton, Ed. D.
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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

- I. **CALL MEETING TO ORDER** (Board President)
- II. **APPROVAL OF AGENDA ORDER**
- III. **PUBLIC COMMENTS ON CLOSED SESSION AGENDA**
- IV. **RECESS TO CLOSED SESSION TO CONSIDER AND/OR TAKE ACTION UPON ANY OF 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**
- V. **RECONVENE TO OPEN SESSION**
 1. Announcement of Reportable Action Taken in Closed Session
 2. Pledge of Allegiance
 - A. **PERSONS WISHING TO ADDRESS THE BOARD ON ITEMS NOT ON THE AGENDA**
 - B. **COMMUNICATIONS**
 3. Trustee Reports/Correspondence Addressed to the Board
 4. Superintendent's Report
 - C. **ENSURE THAT ALL STUDENTS WITHIN SMCS D REACH HIGH LEVELS OF ACHIEVEMENT**
 5. Discussion: Community Schools Presentation
 6. 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 X

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)

Analysis

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

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
12:40-1:25	Instruction
1:25-1:35	Recess
1:35-2:00	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)

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)

*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

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)

*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		
Start		8:15
End		3:00
	Number of Hours	6:45
Total Number of Minutes		405
Less Recess		-10
Less Lunch		-40
Actual Daily Instructional Min		355
Number of Regular Days		137
Annual Minutes - Regular Days		48635
Wednesday and Minimum Days		
	Wed.	Min Days
Start	8:15	8:15
End	2:00	12:30
	Number of Hours	5:45
Total Number of Minutes		4:15
	Minimum Minutes per Day	345
Less Recess	-10	-10
Less Lunch	-40	-40
Actual Daily Instructional Min		
Number of Wednesdays	295	205
Number of Minimum Days (4 conference days, 12/20 & 6/17)	37	
Annual Minutes - Wednesdays and Minimum Days	10915	6
Total Annual of Instructional Min	60780	1230

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

Completed By: Daniel Norbutas

Date: 20-Jun-13

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).

Legal Implications

None

Recommendation

This item is for action purposes

Backup attached: Yes ☒X_____ No _____

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 I, 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

1. 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
 - .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. Other: Books/Supplies, Services/Operating Expenditures, Other Out-go and Other Financing Sources/Uses = \$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:

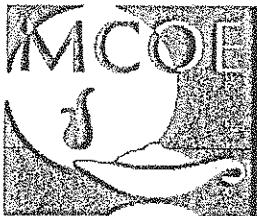
- The LCFF has currently been approved by legislators but the full financial implications are being clarified. LCFF in its current form has financial implication the will vary dependent upon the WCA enrollment, due to the increase in the In-Lieu contribution. The school district will have to make additional 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 Summary

May 24, 2013



MARIN COUNTY OFFICE OF EDUCATION

Marin County Office of Education
May Revision to Common Message, 2013-14, Executive Summary

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Marin County Office of Education
May Revision to Common Message, 2013-14, Executive 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:

Marin County Office of Education
May Revision to Common Message, 2013-14, Executive Summary

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

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(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.

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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:

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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.

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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 deficated 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

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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.

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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:
 - pupil achievement
 - graduation rates
 - dropout rates
 - attendance rates
 - percentage of suspensions
 - percentage of expulsions
 - 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.

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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 [Education Protection Account \(EPA\) Web page](#) provides information on LEAs' EPA entitlements, the resulting impact to state funding, and FAQs. A calculator is also available to help

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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.

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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

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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 Preliminary Mental Health FAP for 2013-14, which is posted online in the MCOE Business Services Library, under the 2013-14 folder. This 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.

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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) *	7/1/2013	7.00%	11.442%	of the retirement gross (creditable earnings)
CalPERS "PEPRA" (2% @ 62)	7/1/2013	6.00%	-	of the pensionable compensation, capped at \$113,700/tax year
CalPERS "PEPRA" (2% @ 62) *	7/1/2013	-	11.442%	of the pensionable compensation, not capped
Revenue Limit Reduction*	7/1/2013	n/a	1.578%	of the reported gross
Retiree Limitations	7/1/2013	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				
Bolinas-Stinson	7/1/2013	n/a	5.00%	Unemployment Insurance Local Experience Charge
Dixie	7/1/2013	n/a	0.00%	"
Kentfield	7/1/2013	n/a	0.00%	"
Laguna Joint	7/1/2013	n/a	15.00%	"
Lagunitas	7/1/2013	n/a	15.00%	"
Larkspur	7/1/2013	n/a	0.00%	"
Lincoln	7/1/2013	n/a	0.00%	"
Mill Valley	7/1/2013	n/a	0.00%	"
Nicasio	7/1/2013	n/a	5.00%	"
Reed	7/1/2013	n/a	10.00%	"
Ross	7/1/2013	n/a	0.00%	"
Ross Valley	7/1/2013	n/a	0.00%	"
San Rafael Elem	7/1/2013	n/a	10.00%	"
San Rafael High	7/1/2013	n/a	0.00%	"
Sausalito	7/1/2013	n/a	15.00%	"
Union	7/1/2013	n/a	15.00%	"
Shoreline Unified	7/1/2013	n/a	0.00%	"
Tamalpais Union High	7/1/2013	n/a	0.00%	"
M.C.O.E.	7/1/2013	n/a	10.00%	"
WORKERS' COMPENSATION				
Bolinas-Stinson	7/1/2013	n/a	1.790%	Effective July Summer School & July EOM Payrolls
Dixie	7/1/2013	n/a	2.034%	"
Kentfield	7/1/2013	n/a	1.464%	"
Laguna Joint	7/1/2013	n/a	1.226%	"
Lagunitas	7/1/2013	n/a	1.975%	"
Larkspur	7/1/2013	n/a	1.565%	"
Lincoln	7/1/2013	n/a	1.076%	"
Mill Valley	7/1/2013	n/a	1.202%	"
Nicasio	7/1/2013	n/a	1.452%	"
Reed	7/1/2013	n/a	1.816%	"
Ross	7/1/2013	n/a	1.115%	"
Ross Valley	7/1/2013	n/a	1.324%	"
San Rafael Elem./High	7/1/2013	n/a	1.892%	"
Sausalito	7/1/2013	n/a	2.323%	"
Union	7/1/2013	n/a	1.191%	"
Shoreline Unified	7/1/2013	n/a	2.180%	"
Novato Unified	7/1/2013	n/a	2.731%	"
Tamalpais Union High	7/1/2013	n/a	1.603%	"
M.C.O.E.	7/1/2013	n/a	3.060%	"

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

MARIN COUNTY OFFICE OF EDUCATION
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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							
Elementary K-8	DISTRICT ADA	COMMUNITY DAY		SPECIAL DAY CLASSES		NPS/LCI (EC 56836.16)		SUBTOTAL	TOTAL ADA
		PHOENIX	COURT	MASTER	EXTENDED	MASTER	EXTENDED		
	A	B	C	D	E	F	G	H (B+C+D+E+F+G)	I (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 <small>Includes School of Choice</small>	278.40			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							TOTAL ADA I (A+H)
High School 9-12		COMMUNITY DAY		SPECIAL DAY CLASSES		NPS/LCI (EC 56836.16)		SUBTOTAL H (B+C+D+E+F+G)	
		PHOENIX	COURT	MASTER	EXTENDED	MASTER	EXTENDED		
		B	C						
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 <small>includes School of Choice</small>	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							0.00	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
Adult Education									
MCOE COUNTY CORRECTIONAL	30.06								30.06
Total Adult Education	30.06								30.06
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.

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 ADA between 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 shall follow the guidelines established by the CEC; otherwise the LEA will be required to return all money back to 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

	<u>FY 2013-14</u> (million)	<u>FY 2014-18</u> (million)
<i>K-12 Schools: Free and Reduced-Price Meal</i>	\$57	67
<i>K-12 Schools: Average Daily Attendance</i>	\$324	381
<i>K-12 Schools Total</i>	<i>\$381</i>	<i>449</i>
<i>California Community Colleges</i>	<i>\$47</i>	<i>55</i>
Total Energy Efficiency Portion	\$428	504
 ECAA Loan Program Portion	 \$28	 Annual Budget
Total Proposition 39 Revenue Funding	\$456	-
 California Workforce Investment Board	 \$3	 \$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
 Job Creation Fund Total	 \$467	 \$550

[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.

<u>Average Daily Attendance</u>	<u>Minimum Funding Grant Per Year</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 Prioritization:

- Age of the school facility
- Proportion of Title I eligible students
- Recently modernized facility
- Hours of operation / year-round basis
- Energy use intensity
- Estimated financial return
- Potential for energy demand reduction
- Anticipated health & safety improvements
- Matriculation of apprenticeship programs
- Number of trainees and full-time employees
- Ability to enhance workforce development

Project Expenditure Reporting:

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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		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		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
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		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	G	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2012-13 Estimated Actuals	2013-14 Budget
MYP	Multiyear Projections - General Fund		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		G
01CS	Criteria and Standards Review	GS	GS

ANNUAL BUDGET REPORT:

July 1, 2013 Single Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It was filed and adopted subsequent to a public hearing by the governing board of the school district. (Pursuant to Education Code sections 33129 and 42127)

Budget available for inspection at:

Public Hearing:

Place: 200 Phillips Drive, CA 94965

Date: June 24, 2013

Place: 200 Phillips Drive, CA 94965

Date: June 27, 2013

Time: 6 p.m.

Adoption Date: June 27, 2013

Signed: _____

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

Contact person for additional information on the budget reports:

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.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Revenue Limit	Projected change in revenue limit is within the standard for the budget and two subsequent fiscal years.		X

CRITERIA AND STANDARDS (continued)			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.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
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.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2012-13) annual payment?		X
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?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
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?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

- (☐) Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	
Less: Amount of total liabilities reserved in budget:	\$	
Estimated accrued but unfunded liabilities:	\$	0.00

- (☒) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
Marin Joint Powers Authority

- (☐) This school district is not self-insured for workers' compensation claims.

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

Date of Meeting: Jun 27, 2013

For additional information on this certification, 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)
- O - 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.

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	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								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	209,851.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					54,084.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	90,000.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					145,767.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	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								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
85 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	299,851.00	299,851.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	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								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	283,600.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					42,833.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					50,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					190,767.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	283,600.00	283,600.00		

Description	2012-13 Estimated Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. 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						
g. Community Day School						
2. Special Education						
a. Special Day Class	1.77	1.77				
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	4.83	4.83				
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	118.90	118.90	123.25	123.25	123.25	123.25
HIGH SCHOOL						
4. General Education						
a. Grades Nine through Twelve						
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						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	4.35	4.35				
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	4.35	4.35	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	123.25	123.25	123.25	123.25	123.25	123.25
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2012-13 Estimated Actuals			2013-14 Budget		
	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*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not 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						
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*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (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						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (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						
28. Regular Elementary and High School ADA (SB 937)						
BASIC AID OPEN ENROLLMENT						
29. Regular Elementary and High School ADA						

*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			
1. 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 (Sum Lines 1 through 3)	0024	6,941.95	7,042.95
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
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		
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		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	855,595.34	868,043.59
DEFICIT CALCULATION			
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			
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	0.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	
23. TOTAL, OTHER REVENUE LIMIT ITEMS (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

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	4,726,765.00	4,858,895.00
26. Miscellaneous Funds	0588	0.00	
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 (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 (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT			
a. Gross State Aid Portion of Revenue Limit (Sum Line 24 minus Lines 29 and 30; 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 (Line 31a minus 31b; if negative, then zero)	0737	0.00	0.00
OTHER ITEMS			
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		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer/Basic Aid Open Enrollment	0634, 0629, 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 (Line 42 minus Line 43)	---	161,121.00	

OTHER NON-REVENUE LIMIT ITEMS			
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, 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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's ADA Standard Percentage Level:

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.

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5c [5b])	Estimated/Unaudited Actuals (Form RL, Line 5c [5b])		
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			

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - Funded ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

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).

- 1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

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).

2. CRITERION: Enrollment

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

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2010-11)		157	160	N/A	Met
Second Prior Year (2011-12)		131	149	N/A	Met
First Prior Year (2012-13)		118	120	N/A	Met
Budget Year (2013-14)		123			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

- 1b. STANDARD MET - Enrollment 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)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio 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.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (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.

- 1a. **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 semester 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

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,941.95	7,042.95	7,042.95	7,042.95
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1g)	0.77728	0.77728	0.77728	0.77728
c. Funded BRL per ADA (Step 1a times Step 1b)	5,395.84	5,474.34	5,474.34	5,474.34
d. Prior Year Funded BRL per ADA		5,395.84	5,474.34	5,474.34
e. Difference (Step 1c minus Step 1d)		78.50	0.00	0.00
f. Percent Change Due to COLA (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 Limit (Funded) ADA		123.25	123.25	123.25
c. Difference (Step 2a minus Step 2b)		0.00	0.00	0.00
d. 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 Population (Step 1f plus Step 2d)		1.45%	0.00%	0.00%
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)

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	4,849,751.00	4,858,895.00		
Percent Change from Previous Year		0.19%	-100.00%	0.00%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		-0.81% to 1.19%	-101.00% to -99.00%	-1.00% to 1.00%

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected Revenue Limit (applicable if Form RL, Budget column, line 6, is greater than zero, and line 5c, RL ADA, is zero)

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Necessary Small School Standard (Funded COLA change - Step 1f, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (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 Projected Change in Revenue Limit:		0.13%	1.11%	0.02%
Basic Aid Standard:		-8.1% to 1.19%	-101.00% to -99.00%	-1.00% to 1.00%
Status:		Met	Not Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

The District had a small spike in property taxes in the 13-14 school year (by 2.4%). To be conservative the district is going to estimate the 1.5% for the out years to be conservative.

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.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (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 Ratio:		61.3%

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form MYP, Lines B1-B3)	Total Expenditures (Form MYP, Lines B1-B8, B10)		
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 contractant with the Marin County Office of Education for interim services in the following areas; Superintendent, Psychologist, Nurse. It also contracts out for Speechpathologist 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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. 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%
3. 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.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside 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)	888,434.00		
Budget Year (2013-14)	900,344.00	1.34%	No
1st Subsequent Year (2014-15)	900,344.00	0.00%	No
2nd Subsequent Year (2015-16)	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)	1,128,171.00		
Budget Year (2013-14)	677,924.00	-39.91%	Yes
1st Subsequent Year (2014-15)	683,027.00	0.75%	No
2nd Subsequent Year (2015-16)	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)	329,871.19		
Budget Year (2013-14)	134,821.00	-59.13%	Yes
1st Subsequent Year (2014-15)	104,029.00	-22.84%	Yes
2nd Subsequent Year (2015-16)	104,029.02	0.00%	No

Explanation:
(required if Yes)

Reductions in budget due to reallocation of the program needs

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

First Prior Year (2012-13)	1,782,223.81		
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 Community Foundation so services were reduced.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2012-13)	2,344,560.00		
Budget Year (2013-14)	1,904,624.00	-18.76%	Not Met
1st Subsequent Year (2014-15)	1,884,129.00	-1.08%	Met
2nd Subsequent Year (2015-16)	1,787,527.00	-5.13%	Met

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

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

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

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.

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

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).

Explanation:
Other Local Revenue
(linked from 6B
if NOT met)

Decrease in grant allocations from Marin Community Foundation

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

Reductions in budget due to reallocation of the program needs

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

Decrease in grant allocation from Marin Community Foundation so services were reduced.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amounts required pursuant to Education Code sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance/Restricted Maintenance Account), if applicable.

7A. Determining the District's Compliance with the Contribution Requirement for EC Section 17584 - Deferred Maintenance

NOTE: 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.

7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: SB 70 (Chapter 7, Statutes of 2011) extends EC Section 17070.766 from 2008-09 through 2014-15. EC Section 17070.766 reduced the contributions required by EC Section 17070.75 from 3 percent to 1 percent. Therefore, the calculation in this section has been revised accordingly for that period.

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	5,379,081.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	5,379,081.00	53,790.81	266,009.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

- | | |
|--|--|
| | Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998) |
| | Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)]) |
| | Other (explanation must be provided) |

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2010-11)	Second Prior Year (2011-12)	First Prior Year (2012-13)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	894,139.42		
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	0.00
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)		524,937.25	1,108,554.23
e. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
f. Available Reserves (Lines 1a through 1e)	1,382,941.21	524,937.25	1,108,554.23
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	6,458,632.38	5,775,173.74	6,262,294.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			
c. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
d. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b, or Line 2a plus Line 2c)	6,458,632.38	5,775,173.74	6,262,294.00
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	21.4%	9.1%	17.7%

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

7.1%	3.0%	5.9%
------	------	------

¹Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2010-11)	42,500.76	3,487,719.74	N/A	Met
Second Prior Year (2011-12)	125,984.34	3,251,667.35	N/A	Met
First Prior Year (2012-13)	(123,227.00)	3,378,578.00	3.6%	Met
Budget Year (2013-14) (Information only)	(277,430.00)	2,931,176.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (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)

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	District 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

¹ 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.

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.

³ 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 District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

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

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

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

No

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

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (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 data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	5,379,081.00	5,009,838.00	4,321,759.02
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	5,379,081.00	5,009,838.00	4,321,759.02
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	268,954.05	250,491.90	216,087.95
6. Reserve Standard - by Amount (\$63,000 for districts with 0 to 1,000 ADA, else 0)	63,000.00	63,000.00	63,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	268,954.05	250,491.90	216,087.95

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	832,124.23	546,717.23	434,030.23
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	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 (Lines C1 thru C7)	832,124.23	546,717.23	434,030.23
9. 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 (Section 10B, Line 7):	268,954.05	250,491.90	216,087.95
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

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 ongoing 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:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

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

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

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

District's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2012-13)	(1,164,470.00)			
Budget Year (2013-14)	(1,437,821.00)	273,351.00	23.5%	Not Met
1st Subsequent Year (2014-15)	(1,301,208.00)	(136,613.00)	-9.5%	Met
2nd Subsequent Year (2015-16)	(1,197,014.00)	(104,194.00)	-8.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2012-13)	0.00			
Budget Year (2013-14)	0.00	0.00	0.0%	Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2012-13)	207,773.00			
Budget Year (2013-14)	283,800.00	75,827.00	36.5%	Not Met
1st Subsequent Year (2014-15)	303,600.00	20,000.00	7.1%	Met
2nd Subsequent Year (2015-16)	353,600.00	50,000.00	16.5%	Not Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

The District is needing to add funds into deferred maintenance for the on-going projects that need to be addressed district wide. The District made a contribution the the Art and TSG grant/programs because the grant amount were eliminated and the district had teacher/contractual obligations to maintain. The District will be reducing the contributions toward these funds in the future, a lot of uncertainties on future contributions (declining revenue environment).

- 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The District is needing to add funds into deferred maintenance in order to maintain safe/sound facilities 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. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

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

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2013
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	4	GENERAL FUND OBJECT 7619	FUND 40 OBJECT 7439	390,363
Certificates of Participation	1 & 20	FUND 40 OBJECT 8650/GENERAL FUND 7619	FUND 40 OBJECT 7439/8919	5,031,375
General Obligation Bonds				
Supp Early Retirement Program	3	GENERAL FUND OBJECT 8041	GENERAL FUND OBJECT 3901	33,760
State School Building Loans				
Compensated Absences				

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

CAPITAL LEASE	3	FUND OBJECT 8041	FUND 01 OBJECT 7439	83,731

Type of Commitment (continued)	Prior Year (2012-13) Annual Payment (P & I)	Budget Year (2013-14) Annual Payment (P & I)	1st Subsequent Year (2014-15) Annual Payment (P & I)	2nd Subsequent Year (2015-16) Annual Payment (P & I)
Capital Leases	55,766	55,766	55,766	55,766
Certificates of Participation	481,000	616,000	599,000	599,000
General Obligation Bonds				
Supp Early Retirement Program	8,440	8,440	8,440	8,440
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

CAPITAL LEASE	19,339	19,339	19,339	19,339
Total Annual Payments:	564,545	699,545	682,545	682,545
Has total annual payment increased over prior year (2012-13)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(required if Yes
to increase in total
annual payments)

The District went out for a COP this past year that is funded from the general fund (\$3.675M).

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

- 2.

No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the district's OPEB:
a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

- c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

...

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

30,000.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

0.00

- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

Actuarial

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

Jun 11, 2009

5. OPEB Contributions

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

0.00

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)

0.00

0.00

0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

0.00

0.00

0.00

- d. Number of retirees receiving OPEB benefits

2

2

2

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1.

Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No
2.

Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:
3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs
4.

Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

b. Amount contributed (funded) for self-insurance programs

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

S8. Status of Labor Agreements

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

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

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

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

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

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

	Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	15.0	14.0	13.0	10.5

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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

May/June 2013

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 13, 2013

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

Yes

If Yes, date of budget revision board adoption:

Jun 13, 2013

4. Period covered by the agreement:

Begin Date:

Jul 01, 2013

End Date:

Jun 30, 2014

5. Salary settlement:

Budget Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

23,901

0

0

% change in salary schedule from prior year

2.5%

or

Multiyear Agreement

Total cost of salary settlement

2.5%

% change in salary schedule from prior year (may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

General Fund

Negotiations Not Settled

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

10,600

7. Amount included for any tentative salary schedule increases

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

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
305,333	295,142	284,951
95.0%	95.0%	95.0%
1.8%	2.0%	2.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

Yes		
30,000	5,000	0

One teacher retirement incentive

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
20,000	35,046	0
2.5%	2.5%	0.0%

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

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

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

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

	Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-management) FTE positions	11.4	9.9	9.9	8.6

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 02, 2010

End Date: Jun 30, 2013

5. Salary settlement:

Budget Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

0

0

0

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

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

Budget Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-15)

7. Amount included for any tentative salary schedule increases

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
95.0%	95.0%	95.0%
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

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
20,731	18,400	0
3.0%	3.0%	0.0%

Classified (Non-management) Attrition (layoffs and retirements)

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

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

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

	Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of management, supervisor, and confidential FTE positions	7.0	5.0	5.0	5.0

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

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
0	0	0
0.0%	0.0%	0.0%

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
95.0%	95.0%	95.0%
1.8%	2.0%	0.0%

**Management/Supervisor/Confidential
Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
15,600	16,000	0
3.0%	3.0%	0.0%

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
0	0	0
0.0%	0.0%	0.0%

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

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

Yes

A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)

No

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

No

A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Is the district's financial system independent of the county office system?

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		6010-8099	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									
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	456,049.00	309,359.31	765,407.31	410,405.00	276,831.00	687,236.00	-10.2%
4) Books and Supplies		4000-4999	130,505.00	199,386.19	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)									
			1,251,094.00	(1,359,050.00)	(107,956.00)	1,443,991.00	(1,437,821.00)	6,170.00	-105.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,164,470.00)	1,164,470.00	0.00	(1,437,821.00)	1,437,821.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,374,321.00)	1,164,470.00	(209,851.00)	(1,721,421.00)	1,437,821.00	(283,600.00)	35.1%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(123,227.00)	(194,560.00)	(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	225,616.02	1,458,397.25	1,109,554.23	31,036.02	1,140,590.25	-21.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			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	0.00	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	-21.8%
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	-24.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	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	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	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	-24.9%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	2,357,264.35	(857,091.81)	1,500,172.54				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	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	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			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		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			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)	1,453,981.08				

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	161,121.00	0.00	161,121.00	161,121.00	0.00	161,121.00	0.0%
Education Protection Account State Aid - Current Year		8012	27,250.00	0.00	27,250.00	24,650.00	0.00	24,650.00	-9.5%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8018	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	31,318.00	0.00	31,318.00	31,632.00	0.00	31,632.00	1.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	4,586,313.00	0.00	4,586,313.00	4,712,696.00	0.00	4,712,696.00	2.8%
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	0.0%
Community Redevelopment Funds (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)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			5,038,122.00	0.00	5,038,122.00	5,044,666.00	0.00	5,044,666.00	0.1%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(20,422.00)		(20,422.00)	(20,422.00)		(20,422.00)	0.0%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		20,422.00	20,422.00		20,422.00	20,422.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(1,438,195.00)	0.00	(1,438,195.00)	(1,847,639.00)	0.00	(1,847,639.00)	-28.5%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			3,579,505.00	20,422.00	3,599,927.00	3,176,605.00	20,422.00	3,197,027.00	-11.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	15,000.00	0.00	15,000.00	14,187.00	0.00	14,187.00	-5.4%
Special Education Entitlement		8181	0.00	55,740.00	55,740.00	0.00	74,527.00	74,527.00	33.7%
Special Education Discretionary Grants		8182	0.00	29,791.00	29,791.00	0.00	10,527.00	10,527.00	-64.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		199,139.00	199,139.00		199,139.00	199,139.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		24,926.00	24,926.00		24,926.00	24,926.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290		200.00	200.00		400.00	400.00	100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		2,650.00	2,650.00		2,650.00	2,650.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3025-3205, 4036-4126, 5510	8290							
Other No Child Left Behind		8290		509.00	509.00		0.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,000.00	312,955.00	327,955.00	14,187.00	312,169.00	326,356.00	-0.5%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		0.00	0.00		455.00	455.00	New
Economic Impact Aid	7090-7091	8311		174,428.00	174,428.00		174,428.00	174,428.00	0.0%
Spec. Ed. Transportation	7240	8311		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	38,127.00	0.00	38,127.00	63,617.00	0.00	63,617.00	66.9%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		6580	13,972.00	4,146.00	18,118.00	13,088.00	3,238.00	16,324.00	-9.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources									
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		139,050.00	139,050.00		124,234.00	124,234.00	-10.7%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	491,570.00	27,141.00	518,711.00	486,017.00	35,269.00	521,286.00	0.5%
TOTAL, OTHER STATE REVENUE			543,689.00	344,765.00	888,434.00	562,720.00	337,624.00	900,344.00	1.3%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	81,720.00	0.00	81,720.00	82,920.00	0.00	82,920.00	1.5%
Interest		8660	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	49,370.00	0.00	49,370.00	62,597.00	0.00	62,597.00	26.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	129,176.00	0.00	129,176.00	169,157.00	0.00	169,157.00	31.0%
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	19,361.00	645,166.00	664,547.00	21,381.00	139,783.00	161,164.00	-75.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		201,358.00	201,358.00		200,086.00	200,086.00	-0.6%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			281,647.00	645,524.00	1,128,171.00	338,055.00	339,869.00	677,924.00	-39.9%
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%

			2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
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									
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	4.8%
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	61,121.00	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	71,998.00	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	83,295.00	-15.5%
Health and Welfare Benefits		3401-3402	181,118.00	133,620.00	314,738.00	182,511.00	122,622.00	305,133.00	-3.0%
Unemployment Insurance		3501-3502	16,156.00	11,583.61	27,739.61	703.00	487.00	1,190.00	-95.7%
Workers' Compensation		3601-3602	32,233.00	23,320.21	55,553.21	32,309.00	21,918.00	54,227.00	-2.4%
OPEB, 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	0.00	0.0%
Other Employee Benefits		3901-3902	28,443.00	6,766.00	35,209.00	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	4,148.00	14,765.00	10,000.00	3,238.00	13,238.00	-10.3%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	59,278.00	176,416.00	235,694.00	44,161.00	65,026.00	109,189.00	-53.7%
Noncapitalized Equipment		4400	60,608.00	18,804.19	79,412.19	10,608.00	1,766.00	12,374.00	-84.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			130,505.00	199,368.19	329,871.19	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	64,308.00	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	0.00	42,902.00	0.0%
Operations and Housekeeping Services		5500	117,952.00	0.00	117,952.00	122,000.00	0.00	122,000.00	3.4%
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	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	499,740.00	860,907.81	1,360,647.81	432,039.00	755,663.00	1,187,702.00	-12.7%
Communications		5900	40,893.00	0.00	40,893.00	38,943.00	0.00	38,943.00	-4.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			747,498.00	1,034,725.81	1,782,223.81	669,324.00	876,471.00	1,545,795.00	-13.3%

			2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	15,421.00	15,421.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	15,421.00	15,421.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	5.4%
Payments to JPAs		7143	0.00	27,811.00	27,811.00	0.00	30,276.00	30,276.00	8.9%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	328,876.00	0.00	328,876.00	113,741.00	0.00	113,741.00	-65.4%
Debt Service									
Debt Service - Interest		7438	2,884.00	0.00	2,884.00	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 Indirect Costs)			348,276.00	251,768.00	600,044.00	133,141.00	266,276.00	399,419.00	-33.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(21,478.00)	21,478.00	0.00	(20,517.00)	20,517.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(21,478.00)	21,478.00	0.00	(20,517.00)	20,517.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8812	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	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	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	100,000.00	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	283,600.00	35.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7698	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,164,470.00)	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	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,164,470.00)	1,164,470.00	0.00	(1,437,821.00)	1,437,821.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(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 Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
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 (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	1,169,384.00	1,706,989.00	2,876,373.00	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	-17.7%
3) Pupil Services	3000-3999		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	11,216.00	8,606.00	0.00	8,606.00	-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		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		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		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	2,647,578.00	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)									
			1,251,094.00	(1,359,050.00)	(107,956.00)	1,443,991.00	(1,437,821.00)	6,170.00	-105.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In									
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		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(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/USES			(1,374,321.00)	1,164,470.00	(209,851.00)	(1,721,421.00)	1,437,821.00	(283,600.00)	35.1%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(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	225,616.02	1,458,397.25	1,109,554.23	31,036.02	1,140,590.25	-21.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			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	0.00	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	-21.8%
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	-24.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	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	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	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	-24.9%

Sausalito Marin City Elementary
Marin County

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, Restricted Balance		31,036.02	31,036.02

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	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	1,097,884.00	349
TOTAL					4,696,062.00	365			TOTAL	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.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. 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	89,284.00 382
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) (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 Benefits deducted in Column 2.		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.		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 equal or exceed 60% for elementary, 55% for unified and 50% 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')		

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)	40.08%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	19.92%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	4,189,432.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	834,534.85

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	1,627,384.00	301	0.00	303	1,627,384.00	305	39,458.00		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
TOTAL					5,436,978.00	365			TOTAL	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.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDF No.
1. Teacher Salaries as Per EC 41011.		1100	1,119,637.00 375
2. Salaries of Instructional Aides Per EC 41011.		2100	258,632.69 380
3. STRS.		3101 & 3102	84,638.00 382
4. PERS.		3201 & 3202	40,594.00 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	42,310.49 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	170,467.00 385
7. Unemployment Insurance.		3501 & 3502	15,249.61 390
8. Workers' Compensation Insurance.		3601 & 3602	30,403.21 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	21,216.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			1,783,148.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			1,783,148.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			36.94%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	36.94%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	23.06%
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

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)
(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)		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 5b, ID 0719)		0.00	0.00%	0.00	0.00%	0.00
c. Revenue Limit ADA (Form RL, line 5c, ID 0033)		123.25	0.00%	123.25	0.00%	123.25
d. Total Base Revenue Limit ([Line A1a plus A1b] times A1c) (ID 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	0.00%	0.00
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		868,043.59	0.00%	868,043.59	0.00%	868,043.59
g. Deficit Factor (Form RL, line 16)		0.77728	0.00%	0.77728	0.00%	0.77728
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		674,712.92	0.00%	674,712.92	0.00%	674,712.92
i. Plus: Other Adjustments (e.g., basic aid, charter schools 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 line 41)		189,188.00	0.00%	189,188.00	0.00%	189,188.00
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		3,176,605.00	-12.21%	2,788,843.00	-13.90%	2,401,124.00
2. Federal Revenues	8100-8299	14,187.00	0.00%	14,187.00	0.00%	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						
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	(1,437,821.00)	-9.50%	(1,301,208.00)	-18.00%	(1,066,991.00)
6. Total (Sum lines A1i thru A5)		2,653,746.00	-8.40%	2,430,900.00	-5.50%	2,297,095.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				978,101.00		955,401.00
b. Step & Column Adjustment				22,300.00		
c. Cost-of-Living Adjustment						
d. Other Adjustments				(45,000.00)		(125,814.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	978,101.00	-2.32%	955,401.00	-13.17%	829,587.00
2. Classified Salaries						
a. Base Salaries				412,353.00		393,063.00
b. Step & Column Adjustment				9,402.00		
c. Cost-of-Living Adjustment						
d. Other Adjustments				(28,692.00)		(74,022.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	412,353.00	-4.68%	393,063.00	-18.83%	319,041.00
3. Employee Benefits	3000-3999	410,405.00	0.70%	413,267.00	-13.72%	356,578.00
4. Books and Supplies	4000-4999	64,769.00	-30.88%	44,769.00	0.00%	44,769.00
5. Services and Other Operating Expenditures	5000-5999	669,324.00	-9.26%	607,324.00	-16.47%	507,324.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	133,141.00	-85.43%	19,400.00	0.00%	19,400.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(20,517.00)	0.00%	(20,517.00)	0.00%	(20,517.00)
9. Other Financing Uses						
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	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						
(Line A6 minus line B11)		(277,430.00)		(285,407.00)		(112,687.00)
D. FUND BALANCE						
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
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	832,124.23		546,717.23		434,030.23
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		832,124.23		546,717.23		434,030.23

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						
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	9790	832,124.23		546,717.23		434,030.23
(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	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		832,124.23		546,717.23		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 eliminated, 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

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)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	20,422.00	0.00%	20,422.00	0.00%	20,422.00
2. Federal Revenues	8100-8299	312,169.00	-8.20%	286,571.00	-8.20%	263,072.00
3. Other 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						
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	1,437,821.00	-9.56%	1,301,208.00	-18.00%	1,066,991.00
6. Total (Sum lines A1 thru A5)		2,447,905.00	-7.57%	2,262,494.00	-15.49%	1,911,978.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				559,070.00		445,579.00
b. Step & Column Adjustment				12,746.00		
c. Cost-of-Living Adjustment						
d. Other Adjustments				(126,237.00)		(190,799.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	559,070.00	-20.30%	445,579.00	-42.82%	254,780.00
2. Classified Salaries						
a. Base Salaries				378,686.00		387,692.00
b. Step & Column Adjustment				9,006.00		
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	378,686.00	2.38%	387,692.00	0.00%	387,692.00
3. Employee Benefits	3000-3999	276,831.00	-4.81%	263,513.00	-16.48%	220,096.00
4. Books and Supplies	4000-4999	70,052.00	-15.41%	59,260.00	0.00%	59,260.02
5. Services and Other Operating Expenditures	5000-5999	876,471.00	-2.94%	850,692.00	-17.32%	703,354.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	266,278.00	0.00%	266,278.00	0.00%	266,278.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	20,517.00	0.00%	20,517.00	0.00%	20,517.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,447,905.00	-6.31%	2,293,531.00	-16.64%	1,911,977.02
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		0.00		(31,037.00)		0.98
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		31,036.02		31,036.02		(0.98)
2. Ending Fund Balance (Sum lines C and D1)		31,036.02		(0.98)		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	31,036.02				0.02
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		(0.98)		(0.02)
f. Total Components of Ending Fund Balance		31,036.02		(0.98)		0.00
(Line D3f must agree with line D2)						

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						
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 Retinment Incentive/Math 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.						

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)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
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%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		5,101,651.00	-8.06%	4,693,394.00	-10.32%	4,209,073.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,537,171.00		1,400,980.00
b. Step & Column Adjustment				35,046.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(171,237.00)		(316,613.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,537,171.00	-8.86%	1,400,980.00	-22.60%	1,084,367.00
2. Classified Salaries						
a. Base Salaries				791,039.00		780,755.00
b. Step & Column Adjustment				18,408.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(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
4. Books and Supplies	4000-4999	134,821.00	-22.84%	104,029.00	0.00%	104,029.02
5. Services and Other Operating Expenditures	5000-5999	1,545,795.00	-5.68%	1,458,016.00	-16.96%	1,210,678.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	399,419.00	-28.48%	285,678.00	0.00%	285,678.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	283,600.00	7.05%	303,600.00	16.47%	353,600.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		5,379,081.00	-6.86%	5,009,838.00	-13.73%	4,321,759.02
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(277,430.00)		(316,444.00)		(112,686.02)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1c)		1,140,590.25		863,160.25		546,716.25
2. Ending Fund Balance (Sum lines C and D1)		863,160.25		546,716.25		434,030.23
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	31,036.02		0.00		0.02
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	832,124.23		546,716.25		434,030.21
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		863,160.25		546,716.25		434,030.23

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						
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	9790	832,124.23		546,717.23		434,030.23
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			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%		10.04%
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 the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)		123.25		123.25		123.25
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		5,379,081.00		5,009,838.00		4,321,759.02
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		5,379,081.00		5,009,838.00		4,321,759.02
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		268,954.05		250,491.90		216,087.95
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		63,000.00		63,000.00		63,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		268,954.05		250,491.90		216,087.95
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
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			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			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					
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			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)			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					
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%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(46,111.66)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
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			(46,071.65)		
H. LIABILITIES					
1) Accounts Payable		9500	(23.76)		
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			(23.76)		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			(46,047.89)		

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			0.00	0.00	0.0%
FEDERAL REVENUE					
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					
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					
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 Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			99,300.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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					
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			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	Resource Codes	Object Codes	2012-13 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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	107,217.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			107,217.00	0.00	-100.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL EXPENDITURES			153,384.00	19,833.00	-87.1%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
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%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
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			99,300.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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 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					
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					
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 (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%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent 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	40.00	0.00	-100.0%
5) TOTAL REVENUES			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)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	50,000.00	-50.0%
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			100,000.00	50,000.00	-50.0%

Description	Resource 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					
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%
2) Ending Balance, June 30 (E + F1e)			40.43	50,040.43	123670.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	248,273.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			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			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			248,273.12		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
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					
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			40.00	0.00	-100.0%

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%
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%

Description	Resource Codes	Object Codes	2012-13 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%
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					
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			221,780.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			281,780.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	100,000.00	50,000.00	-50.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	50,000.00	-50.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
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)					
			100,000.00	50,000.00	-50.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent 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	40.00	0.00	-100.0%
5) TOTAL REVENUES			40.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		281,780.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			281,780.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(281,740.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	50,000.00	-50.0%
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			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					
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%
2) Ending Balance, June 30 (E + F1e)			40.43	50,040.43	123670.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent 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	500.00	0.00	-100.0%
5) TOTAL REVENUES			500.00	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	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			500.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	90,000.00	0.00	-100.0%
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			(90,000.00)	0.00	-100.0%

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					
1) Beginning Fund Balance					
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					
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	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%

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		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			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		
6) TOTAL LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			172,270.13		

Sausalito Marin City Elementary
Marin County

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

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Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
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		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%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
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					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(90,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent 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	500.00	0.00	-100.0%
5) TOTAL REVENUES			500.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			500.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	90,000.00	0.00	-100.0%
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			(90,000.00)	0.00	-100.0%

Description	Function 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					
1) Beginning Fund Balance					
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					
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		9790	0.00	0.00	0.0%

Sausalito Marin City Elementary
Marin County

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

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Form 17

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent 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			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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					
1) 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%
2) Ending Balance, June 30 (E + F1e)			245.51	245.51	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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%

Sausalito Marin City Elementary
Marin County

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

21 65474 0000000
Form 21

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	245.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			245.77		
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			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			245.77		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
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					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to 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	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 Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL REVENUES			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	0.0%
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%
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%

Sausalito Marin City Elementary
Marin County

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

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Form 21

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
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	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					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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, EXPENDITURES			0.00	0.00	0.0%

Sausalito Marin City Elementary
Marin County

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

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Form 21

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					
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%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
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					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent 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			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	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					
1) 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%
2) Ending Balance, June 30 (E + F1e)			245.51	245.51	0.0%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (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%

Sausalito Marin City Elementary
Marin County

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

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Form 21

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent 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			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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					
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%
2) Ending Balance, June 30 (E + F1e)			589.30	589.30	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Sausalito Marin City Elementary
Marin County

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

21 65474 0000000
Form 35

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	589.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			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			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H8)			589.92		

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					
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			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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 Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			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	0.0%
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%

Description	Resource Codes	Object Codes	2012-13 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 Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
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	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 To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent 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			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	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					
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%
2) 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 (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%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent 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	475,200.00	0.00	-100.0%
5) TOTAL REVENUES			475,200.00	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	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)			(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%

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					
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%
2) Ending Balance, June 30 (E + F1e)			2,270.06	193,037.06	8403.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	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		9790	0.00	0.00	0.0%

Sausalito Marin City Elementary
Marin County

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

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Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(74,634.05)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			(74,634.05)		
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			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			(74,634.05)		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
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					
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					
Other Local Revenue					
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 Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			475,200.00	0.00	-100.0%
TOTAL, REVENUES			475,200.00	0.00	-100.0%

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	0.0%
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%

Description	Resource Codes	Object Codes	2012-13 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 Operating Expenditures		5800	48,500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			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)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	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 Costs)			536,767.00	0.00	-100.0%
TOTAL EXPENDITURES			725,267.00	0.00	-100.0%

Sausalito Marin City Elementary
Marin County

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

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Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			145,767.00	190,767.00	30.9%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent 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	475,200.00	0.00	-100.0%
5) TOTAL REVENUES			475,200.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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 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%

Description	Function 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					
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%
2) 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	0.0%
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	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		9790	0.00	0.00	0.0%

Sausalito Marin City Elementary
Marin County

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

21 65474 0000000
Form 40

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent 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			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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					
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%
2) Ending Balance, June 30 (E + F1e)			56.74	56.74	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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%

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		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	56.74		
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			56.74		
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			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			56.74		

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					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to 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	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 Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL REVENUES			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	0.0%
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%
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%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
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	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 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					
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 EXPENDITURES			0.00	0.00	0.0%

Sausalito Marin City Elementary
Marin County

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

21 65474 0000000
Form 49

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					
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%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
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	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent 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			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	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					
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%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			56.74	56.74	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	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%

Sausalito Marin City Elementary
Marin County

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

21 65474 0000000
Form 49

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent 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			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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					
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%
2) Ending Balance, June 30 (E + F1e)			571,829.82	571,829.82	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	571,829.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
		9150	0.00		
2) Investments					
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			571,829.82		
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			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			571,829.82		

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 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					
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 Delinquent Non-Revenue 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 Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Sausalito Marin City Elementary
Marin County

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

21 65474 0000000
Form 51

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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 Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.0%

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					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent 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			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	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					
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%
2) 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%

Sausalito Marin City Elementary
Marin County

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

21 65474 0000000
Form 51

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent 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			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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					
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 Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			323,512.70	323,512.70	0.0%
2) Ending Balance, June 30 (E + F1e)			323,512.70	323,512.70	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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%

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		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	323,512.70		
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			323,512.70		
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			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			323,512.70		

Sausalito Marin City Elementary
Marin County

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

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Form 52

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 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					
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%
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%
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					
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			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Sausalito Marin City Elementary
Marin County

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

21 65474 0000000
Form 52

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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 Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.0%

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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent 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			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	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					
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 Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			323,512.70	323,512.70	0.0%
2) 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%

Sausalito Marin City Elementary
Marin County

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

21 65474 0000000
Form 52

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent 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			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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)
Debt Service 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					
1) Beginning Fund Balance					
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%
2) Ending Balance, June 30 (E + F1e)			600,418.27	600,418.27	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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%

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		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	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		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			600,418.27		
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			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			600,418.27		

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					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.0%

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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent 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			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	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					
1) Beginning Fund Balance					
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%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			600,418.27	600,418.27	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	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%

Sausalito Marin City Elementary
Marin County

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

21 65474 0000000
Form 56

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

Willow Creek ACADEMY

June 24, 2013

Paula Furtado Rigney
Business Manager
Sausalito-Marín City School District
200 Phillips Drive
Marín 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 Data

Form	Description	Data Supplied For:	
		2012-13 Estimated Actuals	2013-14 Budget
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		
49	Capital Project Fund for Blended Component Units		
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		
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		
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		

Willow Creek Academy
Sausalito Marin City Elementary
Marin County

July 1 Budget (Single Adoption)
TABLE OF CONTENTS

21 65474 6118491
Form TC

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
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	-66.0%
4) Other Local Revenue		8600-8799	624,272.00	814,598.00	30.5%
5) TOTAL REVENUES			2,491,590.00	3,179,574.00	27.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,064,792.00	1,297,850.00	21.9%
2) Classified Salaries		2000-2999	505,314.00	753,500.00	49.1%
3) Employee Benefits		3000-3999	270,382.00	320,135.00	18.4%
4) Books and Supplies		4000-4999	172,100.00	229,000.00	33.1%
5) Services and Other Operating Expenses		5000-5999	409,070.00	480,545.00	17.5%
6) Depreciation		6000-6999	4,950.00	4,950.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	50,000.00	70,000.00	40.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			2,476,608.00	3,155,960.00	27.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,982.00	23,594.00	57.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Willow Creek Academy
Sausalito Marin City Elementary
Marin County

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

21 65474 6118491
Form 62

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					
1) 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%
2) Ending Net Position, June 30 (E + F1e)			351,244.00	374,838.00	6.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	351,244.00	374,838.00	6.7%

Willow Creek Academy
Sausalito Marin City Elementary
Marin County

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

21 65474 6118491
Form 62

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		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL ASSETS			0.00		

Willow Creek Academy
Sausalito Marin City Elementary
Marin County

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

21 65474 6118491
Form 62

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent 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		
6) Long-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		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL LIABILITIES			0.00		
I. NET POSITION					
Net Position, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Education Protection Account State Aid - Current Year		8012	0.00	64,600.00	New
Charter Schools General Purpose Entitlement - State Aid		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			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%
NCLB: Title II, Part A, Teacher Quality	4035	8290	1,423.00	1,423.00	0.0%
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, 3026-3205, 4036-4126, 5510	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%

Willow Creek Academy
Sausalito Marin City Elementary
Marin County

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

21 65474 6118491
Form 62

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
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	0.0%
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					
Sales					
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					
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%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent 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	414,566.00	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 Salaries		2400	57,425.00	74,076.00	29.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			505,314.00	753,500.00	49.1%
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	-94.1%
Workers' Compensation		3601-3602	22,637.00	39,181.00	73.1%
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	-52.4%
Materials and Supplies		4300	41,200.00	58,200.00	41.3%
Noncapitalized Equipment		4400	17,900.00	47,800.00	167.0%
Food		4700	93,000.00	103,000.00	10.8%
TOTAL, BOOKS AND SUPPLIES			172,100.00	229,000.00	33.1%

Description	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 Improvements		5600	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 EXPENSES			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 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	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			50,000.00	70,000.00	40.0%

Willow Creek Academy
 Sausalito Marin City Elementary
 Marin County

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

21 65474 6118491
 Form 62

Description	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 COSTS			0.00	0.00	0.0%
TOTAL EXPENSES			2,476,608.00	3,155,980.00	27.4%

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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
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	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
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	-68.0%
4) Other Local Revenue		8600-8799	624,272.00	814,598.00	30.5%
5) TOTAL, REVENUES			2,491,590.00	3,179,574.00	27.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		1,719,738.00	2,216,762.00	28.9%
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			2,476,808.00	3,155,980.00	27.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			14,982.00	23,594.00	57.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Willow Creek Academy
Sausalito Marin City Elementary
Marin County

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

21 65474 6118491
Form 62

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) 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%
2) Ending Net Position, June 30 (E + F1e)			351,244.00	374,838.00	6.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	351,244.00	374,838.00	6.7%

Willow Creek Academy
Sausalito Marin City Elementary
Marin County

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

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Form 62

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

Description	2012-13 Estimated Actuals			2013-14 Budget		
	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						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class						
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						
4. General Education						
a. Grades Nine through Twelve						
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						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	0.00	0.00	0.00	0.00	0.00	0.00
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2012-13 Estimated Actuals			2013-14 Budget		
	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*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not 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						
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						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (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 (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 TRANSFER						
28. Regular Elementary and High School ADA (SB 937)						
BASIC AID OPEN ENROLLMENT						
29. Regular Elementary and High School ADA						

*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:						
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:						
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:						
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	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)		(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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			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										
Revenue Limit Sources										
Principal Apportionment	8010-8019		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
D. 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			92,565.00	255,642.00	255,641.00	255,642.00	255,641.00	255,641.00	255,641.00	255,643.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
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
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	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	0.00	10,683.00	0.00	0.00	0.00	0.00
Liabilities										
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	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)
Nonoperating										
Suspense Clearing	9910		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET 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 (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
3. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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

21 65474 6118491
Form CASH

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		83,118.00	202,084.00	195,988.00	132,730.00				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	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
Property Taxes	8020-8079	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds	8080-8099	327,470.00	163,735.00	163,735.00	163,735.00	163,736.00	0.00	1,828,936.00	1,828,936.00
Federal Revenue	8100-8299	6,751.00	29,538.00	7,426.00	6,076.00	18,254.00	0.00	107,961.00	107,962.00
Other State Revenue	8300-8599	2,797.00	10,064.00	851.00	743.00	25,600.00	0.00	105,176.00	105,177.00
Other Local Revenue	8600-8799	133,610.00	21,124.00	3,781.00	194,313.00	1,026.00	0.00	814,598.00	814,598.00
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		524,606.00	249,547.00	192,383.00	388,709.00	379,721.00	0.00	3,179,572.00	3,179,574.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	117,026.00	117,026.00	117,026.00	117,026.00	0.00	0.00	1,297,853.00	1,297,850.00
Classified Salaries	2000-2999	67,508.00	67,508.00	67,508.00	67,508.00	0.00	0.00	753,488.00	753,500.00
Employee Benefits	3000-3999	26,678.00	26,678.00	26,678.00	26,678.00	0.00	0.00	320,136.00	320,135.00
Books and Supplies	4000-4999	15,750.00	15,750.00	15,750.00	55,750.00	0.00	0.00	229,000.00	229,000.00
Services	5000-5999	28,678.00	28,681.00	28,679.00	35,957.00	129,110.00	0.00	480,542.00	480,545.00
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	70,000.00	0.00	70,000.00	70,000.00
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		255,640.00	255,643.00	255,641.00	302,919.00	199,110.00	0.00	3,151,029.00	3,151,030.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	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	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	0.00	
Other Current Assets	9340	0.00	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	
Liabilities									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	272,496.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	150,000.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Revenues	9650	0.00	0.00	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									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET TRANSACTIONS		(150,000.00)	0.00	0.00	0.00	0.00	0.00	81,715.00	
E. NET INCREASE/DECREASE (B - C + D)		118,966.00	(6,096.00)	(63,258.00)	85,790.00	180,611.00	0.00	110,258.00	28,544.00
F. ENDING CASH (A + E)		202,084.00	195,988.00	132,730.00	218,520.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								399,131.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			218,520.00	218,520.00	218,520.00	218,520.00	218,520.00	218,520.00	218,520.00	218,520.00
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
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									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
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
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
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET TRANSACTIONS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			218,520.00	218,520.00	218,520.00	218,520.00	218,520.00	218,520.00	218,520.00	218,520.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

July 1 Budget (Single Adoption)
2013-14 Budget
Cashflow Worksheet - Budget Year (2)

21 65474 6118491
Form CASH

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		218,520.00	218,520.00	218,520.00	218,520.00				
B. RECEIPTS									
Revenue Limit Sources								0.00	
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		218,520.00	218,520.00	218,520.00	218,520.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								218,520.00	

Willow Creek Academy
Sausalito Marin City Elementary
Marin County

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

21 65474 6118491
Form CB

Charter Number: 351

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2013-14 CHARTER SCHOOL BUDGET REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____
Charter School Official
(Original signature required)

Date: _____

Printed
Name: Caroline Cooper

Title: Principal

For additional information on the budget report, please contact:

Charter School Contact:

Donna Strong
Name

Business Service Manager
Title

530-647-1733
Telephone

donnas@adminres.com
E-mail Address

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated 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
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) _____ 0.00

2. Contracted general administrative positions not paid through payroll

- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

--

B. Salaries and Benefits - All Other Activities

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

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	103,911.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, 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) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	0.00
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	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

B. 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
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	0.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	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
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	2,307,347.00

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18)

4.95%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2014-15 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18)

4.95%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	114,311.00
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.4%) times Part III, Line B18); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.4%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	0.00
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
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 request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	0.00

Willow Creek Academy
Sausalito Marin City Elementary
Marin County

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%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	30,504.00		7,380.00	37,884.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		30,504.00	0.00	7,380.00	37,884.00
B. EXPENDITURES AND OTHER FINANCING 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
4. 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
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		30,504.00	0.00	7,380.00	37,884.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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

*Pursuant to Government Code Section 8880.4(a)(2) and the definition in Education Code Section 80010(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 appropriateness.

Section I - Expenditures	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
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
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 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
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	0.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			0.00
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				4,950.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			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

Section II - Expenditures Per ADA		2012-13 Annual ADA/ Exps. Per ADA
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
B. 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)		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
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE Calculation) (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,883,845.00	7,992.89
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	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	8,272.26
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Section IV - Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III 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) (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 Line 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. (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)	MOE Met	
I. 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%

Willow Creek Academy
Sausalito Marin City Elementary
Marin County

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 F and Section II, Line D)		
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

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

Willow Creek Academy
Sausalito Marin City Elementary
Marin County

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

21 65474 6118491
Form SEAS

Current LEA: 21-65474-6118491 Willow Creek Academy	
(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	DATE APPROVED
ID SELPA-TITLE	(from Form SEA)

SACS2013 Financial Reporting Software - 2013.1.0
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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)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09, except objects 9791, 9793, and 9795, effective 2012-13.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

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

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

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

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

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

PY-EFB=CY-BFB-RES-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

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

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

INTRAED-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. PASSED

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

EXPORT CHECKS

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.

SACS2013 Financial Reporting Software - 2013.1.0

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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.	<u>PASSED</u>
CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations	

must be valid.

PASSED

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

PASSED

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

PASSED

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

PASSED

GENERAL LEDGER CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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. PASSED

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

**Willow Creek Academy
July 1 Budget
2013/14**

		CY			
		Estimated Actuals 2012-13	July 1 Budget 2013-14	Projected 2014-15	Projected 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 Revenues					
Revenue Limit Sources					
801214000000000	Education Protection Account Funding	0	64,600	69,350	73,150
801500000000000	State Aid Funding	0	258,301	271,807	282,613
809600000000000	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					
843400000000000	Class Size Reduction K-3	85,680	0	0	0
852053100000000	Child Nutrition School Program	4,962	5,400	5,797	6,115
855000000000000	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
856063000000000	State Lottery Revenue-Prop 20	7,380	8,400	10,121	10,865
859000000000000	Other State Revenues	400	0	0	0
859000000000000	Other State Revenues-CCSS	0	47,277	0	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
859100000000000	Categorical Block Grant/Incl EIA	173,846	0	0	0
Total Other State Revenues		308,930	105,177	67,463	71,867

**Willow Creek Academy
July 1 Budget
2013/14**

		CY			
		Estimated	July 1		
		Actuals	Budget	Projected	Projected
		2012-13	2013-14	2014-15	2014-15
Other Local Revenues					
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

Willow Creek Academy
July 1 Budget
2013/14

		CY			
		Estimated	July 1		
		Actuals	Budget	Projected	Projected
		2012-13	2013-14	2014-15	2014-15
Expenses					
Certificated Salaries					
Teacher Salaries					
110100001110000	Teacher Salaries-Regular	815,969	1,008,000	1,085,144	1,168,017
110200001110000	Teacher Salaries-Substitute	37,250	24,000	24,432	24,970
110400001110000	Teacher Health Stipend	0	15,850	15,850	15,850
110590751110000	Teacher Stipend-Art Institute	2,800	0	0	0
110600001110000	Teacher Stipend-Professional Development	21,773	50,000	50,000	50,000
Total Teacher Salaries		877,792	1,097,850	1,175,426	1,258,837
Certificated Counselor Salaries					
121000001131100	Dean of Students/Counselor	0	0	0	0
Total Administrator Salaries		0	0	0	0
Administrator Salaries					
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	0	0
Total Administrator Salaries		187,000	200,000	203,600	208,079
Other Certificated Salaries					
Total Other Certificated Salaries					
Total Certificated Salaries		1,064,792	1,297,850	1,379,026	1,466,916

**Willow Creek Academy
July 1 Budget
2013/14**

		CY			
		Estimated	July 1		
		Actuals	Budget	Projected	Projected
		2012-13	2013-14	2014-15	2014-15
Classified Salaries					
Paraeducator Salaries					
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	0
Total Paraeducator Salaries		414,566	651,500	663,227	677,818
Support Services Salaries					
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 Salaries					
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

**Willow Creek Academy
July 1 Budget
2013/14**

		CY			
		Estimated	July 1		
		Actuals	Budget	Projected	Projected
		2012-13	2013-14	2014-15	2014-15
<hr/>					
Employee Benefits					
STRS/PERS					
	Total STRS/PERS	0	0	0	0
OASDI/Medicare					
	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 Insurance					
	Total Unemployment Insurance	17,271	1,026	1,073	1,125
Workers' Compensation					
	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

Willow Creek Academy
July 1 Budget
2013/14

		CY			
		Estimated	July 1	Projected	Projected
		Actuals	Budget	2014-15	2014-15
		2012-13	2013-14	2014-15	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 Materials/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 Cptr/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 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 Supplies					
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

**Willow Creek Academy
July 1 Budget
2013/14**

		CY			
		Estimated Actuals 2012-13	July 1 Budget 2013-14	Projected 2014-15	Projected 2014-15
Services/Operating Expensts					
Travel/Conferences					
523000001110000	Travel/Employee Education	0	0	0	0
523000001127000	Travel/Employee Education	0	0	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/Housekeeping					
550000001181000	Operations and Housekeeping	0	0	0	0
	Total Operations/Housekeeping	0	0	0	0
Rentals/Leases/Repairs					
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

**Willow Creek Academy
July 1 Budget
2013/14**

		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 Svcs/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 Svcs/Op Exp-NOAA Grant	1,500	1,500	1,500	1,500
585891501110000	Other Svcs/Op Exp-WCF Grant Contract Svc	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	0
640000000000000	Capitalized Equipment	0	0	0	0
690000001110000	Depreciation Expense	4,950	4,950	4,950	4,950
Total Capital Outlay		4,950	4,950	4,950	4,950
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

**Willow Creek Academy
July 1 Budget
2013/14**

		CY			
		Estimated Actuals 2012-13	July 1 Budget 2013-14	Projected 2014-15	Projected 2014-15
Other Sources and Uses					
Other Sources					
89800000000000	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	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
Fund Balance					
979100000000000	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 Implications

Recommendation

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

Backup attached: Yes ☒ No ☐

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 ADOPTED by the Governing Board on June 27, 2013, by the following vote:

AYES: NOES: ABSENT:

I, Caroline Van Alst, Clerk of the Governing Board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution passed and adopted by the Governing Board at a regularly called and conducted meeting held on said date.

WITNESSED my hand this 27th of June, 2013

Clerk of the Governing Board

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 year 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.

Analysis

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.

Legal Implications

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 _____

**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 8th 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

Sausalito, California
City

June 27, 2013
Date

Pursuant to the provisions of Education Code Section 42630 to 42633 (School Districts) and 85230 to 85233 (Community College Districts) and other legal provisions, the members of the governing board of the above-named school/college district hereby authorize the officer or employee whose name and signature appear below to sign orders and other documents on behalf of the governing board of said school/college district during the period 7-1-13 to 6-30-14 (not to exceed one fiscal year), subject to further board action limiting or extending this authority and notification to the County Superintendent and the County Auditor of such action.

Vita Moattar IS AUTHORIZED TO SIGN THE FOLLOWING ON BEHALF OF THE BOARD:

Name (Typed)

Asst. to the Bus. Manager/Superintendent

Title

Signature

Please Indicate
"Yes" or "No"

Cash Receipt / Disbursement Authorization

Endorsement Checks	<u>Y</u>
Journal Vouchers Requests	<u>Y</u>
Loan Request -Tax Anticipation Note (TAN)	<u>Y</u>
Payroll Order Certification	<u>Y</u>
Request for Hand Warrant	<u>Y</u>
Vendor Payment Certification	<u>Y</u>
Deposit Transmittal	<u>Y</u>

Attendance Reporting

Attendance Certifications	<u>Y</u>
Request for Inter-district Attendance Permit	<u>Y</u>

State and Federal Reporting

Applications for K-3 Class Size Reduction Operations	<u>Y</u>
Audit Findings-Certification of Corrective Action	<u>Y</u>
Certification of IDEA Funds. (Resource 3310)	<u>Y</u>
Deferred Maintenance Certification	<u>Y</u>
Independent Auditor Selection Form	<u>Y</u>
K-12 Revenue Limit Certifications	<u>Y</u>
Morgan-Hart Class Size Reduction Program Application (J10)	<u>Y</u>
Reduction to Categorical program Funding Basic Aid Districts	<u>Y</u>
Report of Enrollment for K-3 Class Size Reduction Program (J7)	<u>Y</u>
Salary and Benefit Schedule (J90)	<u>Y</u>

Other (Please Specify) Y

Signed by a majority of trustees (Original signatures required on all copies):

_____	_____	_____
_____	_____	_____
_____	_____	_____

Distribution: 1 copy - School District

1 copy - Marin County superintendent of Schools

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
City

June 27, 2013
Date

Pursuant to the provisions of Education Code Section 42630 to 42633 (School Districts) and 85230 to 85233 (Community College Districts) and other legal provisions, the members of the governing board of the above-named school/college district hereby authorize the officer or employee whose name and signature appear below to sign orders and other documents on behalf of the governing board of said school/college district during the period 7-1-13 to 6-30-14 (not to exceed one fiscal year), subject to further board action limiting or extending this authority and notification to the County Superintendent and the County Auditor of such action.

Paula F. Rigney IS AUTHORIZED TO SIGN THE FOLLOWING ON BEHALF OF THE BOARD:
Name (Typed)
Business Manager
Title
Signature

Please Indicate
"Yes" or "No"

Cash Receipt / Disbursement Authorization

Endorsement Checks	<u>X</u>	
Journal Vouchers Requests	<u>X</u>	
Loan Request - Tax Anticipation Note (TAN)	<u>X</u>	
Payroll Order Certification	<u>X</u>	
Request for Hand Warrant	<u>X</u>	
Vendor Payment Certification	<u>X</u>	
Deposit Transmittal	<u>X</u>	

Attendance Reporting

Attendance Certifications	<u>X</u>	
Request for Inter-district Attendance Permit		<u>X</u>

State and Federal Reporting

Applications for K-3 Class Size Reduction Operations	<u>X</u>	
Audit Findings-Certification of Corrective Action	<u>X</u>	
Certification of IDEA Funds. (Resource 3310)	<u>X</u>	
Deferred Maintenance Certification	<u>X</u>	
Independent Auditor Selection Form	<u>X</u>	
K-12 Revenue Limit Certifications	<u>X</u>	
Morgan-Hart Class Size Reduction Program Application (J10)	<u>X</u>	
Reduction to Categorical program Funding Basic Aid Districts	<u>X</u>	
Report of Enrollment for K-3 Class Size Reduction Program (J7)	<u>X</u>	
Salary and Benefit Schedule (J90)	<u>X</u>	

Other (Please Specify) _____

Signed by a majority of trustees (Original signatures required on all copies):

_____	_____	_____
_____	_____	_____
_____	_____	_____



RESOLUTION 689
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
City

June 27, 2013
Date

Pursuant to the provisions of Education Code Section 42630 to 42633 (School Districts) and 85230 to 85233 (Community College Districts) and other legal provisions, the members of the governing board of the above-named school/college district hereby authorize the officer or employee whose name and signature appear below to sign orders and other documents on behalf of the governing board of said school/college district during the period 7-1-13 to 6-30-14 (not to exceed one fiscal year), subject to further board action limiting or extending this authority and notification to the County Superintendent and the County Auditor of such action.

Valerie Pitts, Ed.D. IS AUTHORIZED TO SIGN THE FOLLOWING ON BEHALF OF THE BOARD:
Name (Typed)

Superintendent
Title

Signature

Please Indicate
"Yes" or "No"

Cash Receipt / Disbursement Authorization

Endorsement Checks	<u>X</u>	
Journal Vouchers Requests	<u>X</u>	
Loan Request - Tax Anticipation Note (TAN)	<u>X</u>	
Payroll Order Certification	<u>X</u>	
Request for Hand Warrant	<u>X</u>	
Vendor Payment Certification	<u>X</u>	
Deposit Transmittal	<u>X</u>	

Attendance Reporting

Attendance Certifications	<u>X</u>	
Request for Inter-district Attendance Permit	<u>X</u>	

State and Federal Reporting

Applications for K-3 Class Size Reduction Operations	<u>X</u>	
Audit Findings-Certification of Corrective Action	<u>X</u>	
Certification of IDEA Funds. (Resource 3310)	<u>X</u>	
Deferred Maintenance Certification	<u>X</u>	
Independent Auditor Selection Form	<u>X</u>	
K-12 Revenue Limit Certifications	<u>X</u>	
Morgan-Hart Class Size Reduction Program Application (J10)	<u>X</u>	
Reduction to Categorical program Funding Basic Aid Districts	<u>X</u>	
Report of Enrollment for K-3 Class Size Reduction Program (J7)	<u>X</u>	
Salary and Benefit Schedule (J90)	<u>X</u>	

Other (Please Specify) _____

Signed by a majority of trustees (Original signatures required on all copies):

