



SAUSALITO MARIN CITY SCHOOL DISTRICT

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

Sausalito Marin City School District **Agenda for the Regular Meeting of the Board of Trustees** **Bayside/Martin Luther King School** **200 Phillips Drive, Marin City, CA 94965**

Tuesday, September 9, 2014

- 4:30 p.m. Open Session – Bayside/Martin Luther King School Conference Room
4:31 p.m. Closed Session – Bayside/Martin Luther King School Conference Room
6:00 p.m. Open Session – Bayside/Martin Luther King School Library

I. OPEN SESSION – Call to Order

II. CLOSED SESSION – AGENDA

1. With respect to every item of business to be discussed in Closed Session pursuant to GC Section 54957: **Personnel – Public Employment**
2. With respect to every item of business to be discussed in Closed Session pursuant to GC Section 54957.6: **Negotiations, SMCTA, CSEA**

OPEN SESSION AGENDA

- III. OPEN SESSION** - Depending upon completion of Closed Session items, the Governing Board intends to convene in open Session at 6:00 p.m. to conduct the remainder of the meeting, reserving the right to return to Closed Session at any time.

PLEDGE OF ALLEGIANCE

1. AGENDA REORGANIZATION/APPROVAL

Are there any requests from the Board to move any agenda item to a different location?

2. BOARD COMMUNICATIONS

Board of Trustees Reports - Board Members may make brief announcements or briefly report on their own activities as they may relate to school business.

3. CORRESPONDENCE

3.01 School Activity Calendars, Schedules and Events

4. REPORTS

4.01 SMCTA Report

4.02 CSEA Report

4.03 Director of Maintenance

Entire board packet on www.smcsd.org/School Board/Meeting Agendas and Minutes

- 4.04 Principal's Report
 - Attendance
 - School Uniform Policy
- 4.05 Superintendent's Report
- 4.06 Willow Creek Academy
- 4.07 Summer School Report
 - The Hannah Project, Aim High, Bridge the Gap

5. ORAL COMMUNICATIONS

Because the Board has a responsibility to conduct district business in an orderly and efficient way, the following procedures shall regulate public presentations to the Board. The Board is asking that members of the public wishing to speak, fill out a form located on the counter/table, stating their name and address; the agenda item; and the topic to be discussed. BB 9323.

The Governing Board is prohibited from taking any action on any item raised in this section unless the item is specifically agendaized. The members of the Governing Board may ask a question for clarification, provide a reference to staff or other resources for factual information, request staff to report back at a subsequent meeting on any matter or take action directing staff to place a matter of business on a future agenda. Governing Board members may make brief announcements or briefly report on his/her own activities as they relate to school business.

State open meeting laws allow members of the public to lodge public criticism of District policies, procedures, programs, or services. However, those same laws include specific provisions designed to protect the liberty and reputational interests of public employees by providing for the non-public hearing of complaints or charges against employees of the District. Under these laws, it is the employee subject to complaints or charges who is provided the right to choose whether those complaints or charges will be heard in open or closed session. It is therefore the desire of the Sausalito Marin City School District that complaints against an employee be put in writing, and that when the Board hears complaints or charges against an employee it do so in closed session unless the employee requests an open session. Consistent with the law and the opinion of the State Attorney General's Office, please submit any complaints against an employee in writing, to the administration, in accordance with the district's complaint procedure. This procedure is designed to allow the District to address complaints against employees while at the same time respecting their legitimate privacy rights and expectations.

6. GENERAL FUNCTIONS

- 6.01 Consent agenda: *6.03, *6.04, *6.05, *7.01, *8.01, *8.02, *9.02, *9.03
- 6.02 Board Requests Update
- *6.03 Minutes of the August 12, 2014 Board Meeting
- *6.04 Memorandum of Understanding – Bridge the Gap
- *6.05 Memorandum of Understanding – Boys and Girls Club
- 6.06 Resolution 709 - Agreement with Wulff, Hansen & Co.- Roll Call

7. PUPIL SERVICES

- *7.01 Master Contract – Cypress School

8. PERSONNEL

- *8.01 New CSEA Approved Positions
- *8.02 Personnel Action Report

9. FINANCIAL & BUSINESS

- 9.01 Resolution 708 - Adoption of the 2014-2015 "GANN" Limit – Roll Call
- *9.02 Instructional Minutes and Bell Schedule for the 2014-2015 School Year
- * 9.03 Payment of Warrants – Batches 7-10
- 9.04 2013-2014 District Unaudited Actuals – Action
- 9.05 2013-2014 Willow Creek Academy Unaudited Actuals – Action

9. CURRICULUM AND INSTRUCTION

- 10.01 Resolution 707 - Public Hearing on Sufficiency of Instructional Materials – Roll Call

11. POLICY DEVELOPMENT

- 11.01 Board Policy and Administrative Regulation 1113 – School Websites – Action

Entire board packet on www.smcsd.org/School Board/Meeting Agendas and Minutes

- 11.02** Board Policy and Administrative Regulation 1114 – School sponsored Social Media – Action
- 11.03** Board Policy 1150 – Community Relations–Commendations and Awards – First Read
- 11.04** Board Policy 1160 – Community Relations – Political Processes – First Read

12. BOARD REQUESTS

13. FUTURE MEETING

The next Regular Meeting of the Board of Trustees will be on Tuesday, October 14, 2014, in the Bayside/Martin Luther King School Library

14. ADJOURNMENT

***Consent Agenda Items**

In compliance with Government Code section 54957.5, open session materials distributed to Board Members for review prior to a meeting may be viewed at the District Office of the Sausalito Marin City School District, 200 Phillips Drive, Marin City, California, or at the scheduled meeting. Board agenda back-up materials may also be accessed online at www.smcsd.org. In addition, if you would like a copy of any record related to an item on the agenda, please contact the Administrative Assistant to the Superintendent at 415-332-3109

In compliance with the Americans with Disabilities Act, if you need special assistance, disability-related modifications or accommodations, including auxiliary aids or services, in order to participate in the public meetings of the District's governing board, please contact the office of the District Superintendent at 415-332-3190. Notification 72 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accommodation and accessibility to this meeting. Upon request, the District shall also make available this agenda and all other public records associated with this meeting in appropriate alternative formats for persons with a disability.

**SAUSALITO MARIN CITY SCHOOL DISTRICT
BOARD MEETING MINUTES
August 12, 2014**

ATTENDANCE

Board Members Present: William Ziegler, Caroline Van Alst, Thomas Newmeyer, Shirley Thornton Ed. D.
Absent: Joshua Barrow
Superintendent: Steve Van Zant

The meeting was called to order at 4:30 p.m.

CLOSED SESSION

The Board and Superintendent convened closed session at 4:31 p.m.

RECONVENE TO OPEN SESSION

Open session reconvened 6:02 p.m.

REPORT OUT OF CLOSED SESSION

Trustee Ziegler announced that no action was taken in closed session.

PLEDGE OF ALLEGIANCE

Trustee Thornton led the Pledge of Allegiance.

AGENDA ORDER

Trustee Van Alst asked to remove the payment of warrant from the agenda. The remainder of the agenda order was approved.

BOARD COMMUNICATIONS

Trustee Thornton said that she was pleased to see so many kids actively participating in so many summer programs, but that she wished that the academic programs were more rigorous. She asked that next year the school prepare a report of what instruction each student needs and where he or she will be placed in the summer to best address those needs.

MAINTENANCE REPORT

Alan Rothkop, the director of maintenance and operations, said that we are making progress with the removal of trees on district property. A total of 26 trees may be cut, with four still in question because they are on the border of district and neighbors' properties.

The bike rack installation at WCA will be completed this week. The buried racks for WCA and the rest of the racks for MLK should be completed shortly after that.

The district will be fencing the perimeter of the campus and is awaiting a bid from Able Fence.

SUPERINTENDENT'S REPORT

Superintendent Van Zant said that it was nice to see all the children here during the summer. The district has hired some very experienced teachers this year, he reported. One has taught for 15 years in Long Beach and

another for 10 years in Detroit in Alum Rock. I was very impressed with the candidates that the panel chose, he said.

The district hopes to help two of the young Hannah Project teachers who taught summer school this year to train and get their credentials. We hope to be able to hire teachers who better represent our community, he said.

For Spanish instruction, we will use the Middlebury Online Spanish course for sixth through eighth graders. This will be a brand new experiment in online instruction for the district.

WCA Report

Clark Warden said that the sharing of technology services with the district has begun and Willow Creek looks forward to expanded services for its classrooms. The After School Program has got off to a good start and the school is projecting an enrollment of 347 students.

Trustee Thornton asked how both Willow Creek and Bayside MLK are addressing the problem of students not performing at grade level in math and other subjects. Mr. Warden said that Willow Creek Academy has an after school tutoring program to bring kids up to speed. Superintendent Van Zant said that at Bayside MLK, there will be intervention blocks during the day when students get special assistance. Furthermore, the Reading Partners program will be replaced with something more focused. There is also a plan to bring in the Hannah project to work with middle schoolers. Trustee Thornton asked what is the consequence if a student is still not ready. Superintendent Van Zant said that retention is an option, as well as guidance from special education teachers for students who need more structure. Trustee Thornton said that the board must have a discussion regarding retention policy and that the reality must sink in with students that if they do not achieve a standard, they must repeat the work until they do.

ORAL COMMUNICATIONS

Science teacher Denise Suto said that the school website will be more interactive this year. She invited everyone to have a look and volunteer for school events.

In the science program, she said that the school is looking for donations to send a student to the Sea Explorer program in Tiburon. Board members donated on the spot to the fund.

CONSENT AGENDA

Roll Call /Thornton /Newmeyer/ All to approve the following consent agenda item:

Minutes of the June 24, 2014 and July 8, 2014 Board Meetings

Personnel Action Report

Payment of Warrants – Batches 1-6

Trustee Van Alst said that she would like to have the key to the warrant codes distributed to all board members.

Van Alst/ Newmeyer/ All to approve the payment of warrants.

POLICY DEVELOPMENT

Newmeyer/Van Alst/All to approve the following Board Policies:

Board Policy 1000 – Community Relations - Concepts and Roles

Board Policy 1020 – Community Relations - Youth Services

Board Policy 1112 – Community Relations - Media Relations

The following policies were brought to the Board for a first read:

Board Policy and Administrative Regulation 1113 – School Websites

Board Policy and Administrative Regulation 1114 – School sponsored Social Media

BOARD REQUESTS

Trustee Thornton asked what the uniform policy will be this year. Superintendent Van Zant said that principal Newton will address this issue at the next board meeting.

ADJOURNMENT

The Board honored Olivia Delessi, a teacher for over 40 years in the district who passed away recently.

Thornton/Van Alst / All to adjourn the meeting at 6:45 p.m.

Signature/Date

Title

Sausalito Marin City School District

Agenda Item: 6.04

Date: September 9, 2014

☐ Correspondence

☒ Consent Agenda

☐ Reports

☒ General Functions

☐ Pupil Services

☐ Personnel Services

☐ Financial & Business Procedures

☐ Curriculum and Instruction

☐ Policy Development

Item Requires Board Action: ☒ **Item is for Information Only:** ☐

Item: Memorandum of Understanding – Bridge the Gap

Background:

This MOU formalizes our partnership with the Bridge the Gap organization to provide supplementary services to our students outside the normal school day.

Fiscal Impact:

None

Recommendation:

Approve

Prepared for: S. Van Zant

Prepared by: S. Van Zant

MEMORANDUM OF UNDERSTANDING BETWEEN
Sausalito Marin City School District and Bridge the Gap College Prep
2014-2015

This document serves to state the understanding and agreement between SMCSDD and BTGCP to serve the 1-8 grade students of Marin City. By establishing a partnership that will provide wrap around academic support services, bridging the gap between student, parent, school and learning support services we will ensure the success of each child on the path to college.

The SMCSDD and BTGCP agree to mutually collaborate and support the district's vision *to provide each child a world class college preparatory curriculum that integrates communication, collaboration, creativity, inquiry and problem solving skills and builds character through fostering strong relationships of mutual trusts and respect.*

BTGCP agrees to support Marin City students by embracing SMCSDD's mission to *academically and socially prepare students for success at each grade level and in high school on the path to college and career in a safe, healthy and culturally responsive learning environment.*

BTGCP agrees to provide after school extended learning academic support services at its Marin City College Prep Center.

In order to execute on the mutual mission of "kids to college" the SMCSDD and BTGCP agree to the following commitments.

SMCSDD Commitment

1. BTGCP, Bayside and Martin Luther King Jr. Academy will create an effective communication system with designated point persons and specific procedures so that up to date and relevant information is shared efficiently and effectively.
2. SMCSDD will provide student information (grades, progress reports, report cards, CST scores) to designated BTGCP contacts.
3. SMCSDD will provide student referrals for enrollment in BTGCP.
4. BTGCP and Bayside and MLK Jr. Teachers and Staff will meet as needed to address specific student needs. Action plans will be developed to address these needs.
5. SMCSDD Teachers, administrators, counselors and staff will communicate as agreed any time a student's academic and/or behavioral performance falls below grade level expectations, i.e. inconsistent attendance, missing assignments, low test scores and behavioral difficulties.
6. SMCSDD will invite BTGCP to BTGCP student IEPs, SSTs and Parent Teacher conferences as appropriate.
7. SMCSDD will include BTGCP in professional development opportunities when possible.

BTGCP Commitment

1. BTGCP will provide a BTGCP student roster with signed Academic Releases to SMCS D for all BTGCP students for the 2014-15 school year.
2. BTGCP will actively monitor student achievement and work with the SMCS D team to keep BTGCP students performing at or above grade level.
3. BTGCP will monitor assignment completion and provide test prep.
4. BTGCP will attend BTGCP student IEPs, SSTs and Parent Teacher conferences as appropriate
5. BTGCP will provide tutors to support specific subject areas.
6. BTGCP will build personal readiness skills such as time management, organization and self advocacy.
7. BTGCP will work with SMCS D to place every student in summer academic support programs.
8. BTGCP will partner with SMCS D to encourage and improve Parent participation in their children's education.
9. BTGCP teachers will check in with parents and students twice a year to discuss student performance, successes and needs.
10. BTGCP will support students as they transition from the SMCS D to Tam and Redwood. This transition support begins in 8th grade and continues through their years in high school.

Bridge the Gap College Prep will participate in school community partnership activities with SMCS D and other academic support providers in Marin City and Sausalito.

Signed and dated:

Denni Brusseau, Executive Director BTGCP

Steve Van Zant , Superintendent, SMCS D

Sausalito Marin City School District

Agenda Item: 6.05

Date: September 9, 2014

☐ Correspondence

☒ Consent Agenda

☐ Reports

☒ General Functions

☐ Pupil Services

☐ Personnel Services

☐ Financial & Business Procedures

☐ Curriculum and Instruction

☐ Policy Development

Item Requires Board Action: ☒ **Item is for Information Only:** ☐

Item: Memorandum of Understanding – Boys and Girls Club

Background:

This MOU formalizes our partnership with the Boys and Girls Club to provide after-school programs to our students at the Bayside Martin Luther King campus.

Suggested updates regarding the definition of what constitutes the 25% match have been added since this item was first presented in July.

Fiscal Impact:

\$79,650 from ASES funding

Recommendation:

Approve

Prepared for: S. Van Zant

Prepared by: S. Van Zant

**MEMORANDUM OF UNDERSTANDING
BETWEEN
SAUSALITO MARIN CITY SCHOOL DISTRICT
AND
BOYS & GIRLS CLUBS OF MARIN AND SOUTHERN SONOMA COUNTIES**

**FOR CONTRACT SERVICES PROVIDED BY THE
CALIFORNIA DEPARTMENT OF EDUCATION'S
AFTER SCHOOL EDUCATION AND SAFETY PROGRAM**

This Agreement is renewed as of August 18, 2014, between Sausalito Marin City School District (District) and Boys & Girls Clubs of Marin and Southern Sonoma Counties (Club) to continue to fulfill the requirements of providing after school services for Martin Luther King Jr. Academy students at the Martin Luther King Jr. Academy campus funded through the California Department of Education's After School Education and Safety Program (cohort 5) (ASES). The intent of this contractual agreement is to clarify the respective roles and responsibilities of the partnership.

Boys & Girls Clubs of Marin and Southern Sonoma Counties Responsibilities:

- Provide ASES after school program for a minimum of 85 Martin Luther King Jr. Academy K-8 grade students at Martin Luther King Jr. Academy campus.
- Operate daily after school from dismissal until 6:00 p.m.
- Per ASES guidelines maintain the attendance requirements for the ASES grant.
- Programs must offer academic support and enrichment.
- Daily attendance is mandatory.
- Open program to all students, although there will be a maximum capacity for each program.
- Follow budget guidelines on use of funds.
- Provide mandatory match of 25% of ASES funding dispersed to BGCMSSC by Sausalito Marin City School District.
- Children's schedules, arrival and departures.
- Adhere to program early release policy.

Sausalito Marin City School District Responsibilities:

- Facility use – this will include dedicated space that can be utilized every day during non-school hours and provides adequate room for the maximum number of students the program can hold.
- Promote linkage between after school provider staff and school day administration and teachers regarding homework, curricula and facilities for a seamless program.
- Assist in student recruitment.
- Share STAR, academic & attendance data with Boys & Girls Clubs.
- Fiscal manager –Boys & Girls Clubs of Marin and Southern Sonoma Counties will provide monthly reports in accordance with the guidelines set forth in the ASES program, by the 1st of each month.
- The total annual funding to be paid to Boys & Girls Clubs of Marin & Southern Sonoma Counties is a \$79,650.00 Payment that will be disbursed monthly, 30 days in advance by the 5th of the month for each preceding month, at \$7,965.00 per month for 10 months per year including January, February, March, April, May, August, September, October, November, and December.
- Manage subcontracts.
- Prepare state reports and share the reports and supporting analysis with the Club.
- Manage evaluation of program.

Joint Responsibilities:

- Representatives from both parties will meet quarterly to provide on-going evaluation of the program.

Terms

- This agreement may be adjusted to meet the needs of one or both parties when alterations are made in writing and approved by both parties.

- If all parties are in agreement by May 16, 2014. The agreement will continue in effect from August 1, 2014 to June 30, 2015 at which time the program will be reviewed.
- If the State eliminates or reduces funding for the program this MOU is terminated on the effective date of the State's action.
- Disbursement of funds:

ASES Program

\$79,650.00

Hold Harmless:

Club shall indemnify, defend with counsel acceptable to DISTRICT, and hold harmless to the full extent permitted by law, DISTRICT and its Board of Trustees, officers, agents, employees and volunteers from and against any and all liability, loss, damage, claims, expenses and costs (including, without limitation, attorney fees and costs and fees of litigation) (collectively, "Liability") of every nature arising out of or in connection with Club's use of DISTRICT'S property pursuant to this Agreement or its failure to comply with any of its obligations contained in this Agreement, except such Liability caused by the sole negligence or willful misconduct of DISTRICT. This indemnification obligation is not limited in any way by any limitation on the amount or type of damages or compensation payable to or for Club or its agents under workers' compensation acts, disability benefit acts, or other employee benefit acts. This indemnity obligation shall survive termination or expiration of this Agreement with respect to any Liability which arose while the Agreement was still in effect. Club shall be liable to DISTRICT for any loss or damage to DISTRICT's property arising from or in connection with Club use of such property.

Insurance:

Club shall maintain in force commercial general liability and commercial auto policies covering bodily injury and property damage and provide evidence of coverage for professional liability. All policies and insurance carriers must be acceptable to the DISTRICT and be written on an occurrence form. Club shall provide Workers' Compensation and employer's liability coverage for all employees and volunteers.

The insurance program shall be in the following amounts: comprehensive general liability with a combined single limit and per occurrence limits of not less than \$1,000,000; commercial auto policy with per occurrence limits of not less than \$1,000,000, with an annual general aggregate of \$5,000,000; Workers' Compensation, with statutory limits for the State of California.

Club shall provide DISTRICT with a Certificate of Insurance and an Additional Insured Endorsement for all liability arising out of this Agreement, and this endorsement will protect DISTRICT, its officers, agents and employees against liability for bodily injury, deaths or property damage or destruction arising in any respect directly or indirectly in the performance of this Agreement.

The partners, having read and considered the above provisions, indicate their agreement by their authorized signatures below.

Boys & Girls Clubs of Marin and Southern Sonoma Counties

Sausalito Marin City School District

By:

David L. Solo
President/CEO

By:

Mr. Steve Van Zant
Superintendent

Sausalito Marin City School District

Agenda Item: 6.06

Date: September 9, 2014

☐ Correspondence

☐ Consent Agenda

☐ Reports

☒ General Functions

☐ Pupil Services

☐ Personnel Services

☐ Financial & Business Procedures

☐ Curriculum and Instruction

☐ Policy Development

Item Requires Board Action: ☒

Item is for Information Only: ☐

Item: Resolution 709 - Agreement with Wulff, Hansen & Co.

Background:

Over the past several years, Mark Pressman of Wulff, Hansen & Co. has served as the financial advisor to the District. The enactment of several new laws necessitates that school districts no longer retain “financial advisors”. Instead, we need to retain a “Municipal Advisor”. Therefore, it is necessary for us to revise our agreement with Wulff, Hansen & Co.

Fiscal Impact:

Undetermined

Recommendation:

Approve

Prepared for: S. Van Zant

Prepared by: S. Van Zant

RESOLUTION NO.709

A RESOLUTION OF THE BOARD OF TRUSTEES APPOINTING WULFF HANSEN & CO. TO PROVIDE SERVICES AS MUNICIPAL ADVISOR TO THE SAUSALITO MARIN CITY SCHOOL DISTRICT

WHEREAS, over the past several years, significant planning, effort and progress has occurred in the District to fund public infrastructure and needed public facilities within its jurisdiction. The financial planning component is part of a long-term District program to achieve such objectives. The financial planning component is complicated and necessarily intricately linked with other District needs and objectives. Recognizing the complexity of the financial planning component, the District requires the provision of Municipal Advisory Services in this connection.

WHEREAS, the District has an ongoing need to explore, consider, and review various financing strategies and possibilities and monitor its existing financing arrangements and

WHEREAS, when needed, the District has utilized the services of Wulff, Hansen & Co, or its current staff for over 10 years for these purposes; and

WHEREAS, the District wishes to assure continuity and coordination of the District's financing plans with the implementation of its other objectives and Wulff, Hansen & Co. can provide assistance in that regard.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Sausalito Marin City School District that Wulff, Hansen & Co., San Francisco, California, is hereby designated to serve as Municipal Advisor to the District in connection with its public financing during the term of an Agreement to be executed by the District and Wulff, Hansen & Co; and

BE IT FURTHER RESOLVED that the District Superintendent is hereby authorized and directed in the name of and on behalf of the District to execute an Agreement for Municipal Advisory Services and any Addenda with such firm; and

BE IT FURTHER RESOLVED that the District Superintendent is hereby authorized and directed to take such action and to execute such documents as may be necessary or desirable to effectuate the intent of this Resolution; and

BE IT FURTHER RESOLVED that this Resolution shall take effect upon its adoption by this Board.

MUNICIPAL ADVISORY SERVICES AGREEMENT
SAUSALITO MARIN CITY SCHOOL DISTRICT – WULFF, HANSEN & CO.

This is an agreement between the Sausalito Marin City School District, (the “District” or “Client”), and Wulff, Hansen & Co. (the “Municipal Advisor”) a Municipal Financial Advisory firm registered as a broker/dealer and Municipal Advisor with the Securities and Exchange Commission and the State of California, (together the “Parties”) for performing Municipal Financial Advisory services which are focused on the preparation of financial planning and coordination of funding for the District’s programs and the financial impacts of District projects (the “Services”) and consists of the following terms and conditions (the “Agreement”). Client has previously been informed, and understands and acknowledges, that any information or services provided by Wulff, Hansen pursuant to this Agreement are for the purpose of serving as Municipal Financial Advisor to the District and not as an Underwriter or otherwise facilitating the placement of municipal securities issued by the District. Services provided under this Agreement are solely as Municipal Financial Advisor to the District regardless of whether Wulff, Hansen has in the past acted on its own behalf as underwriter or placement agent on a previous transaction not subject to this Agreement.

This Agreement between the Parties is made and entered into effective as of the ____ day of _____ 2014. The term of this Agreement shall extend to midnight, December 31, 2017.

NOW THEREFORE, in consideration of the mutual covenants and stipulations hereinafter set forth, the parties agree as follows:

1.0 Scope of Services

1.1 Municipal Advisor agrees to perform the following Services, as appropriate, for the Client during the term of this Agreement. References to ‘District’ or ‘Client’ include any of District’s agencies or districts where members of the District Board sit on the board of directors.

- a) Attendance at public meetings of District at which matters relating to the Services are considered, except routine matters, including informational and educational meetings with the public;
- b) Attendance at District staff meetings, or meeting with members of the public on matters relating to the Services, upon the request of the District after reasonable notice;
- c) Work with members of the public, other public agencies, District staff, and District Board members to learn, discuss and respond to matters relating to the Services; and to develop and coordinate recommendations acceptable to interested parties, District and its consultants.
- d) Assist the District in its selection of other professionals (e.g., outside counsel, consultants, accountants, engineers, and others as appropriate), if requested;
- e) Prepare a Distribution List with contact information on all relevant participants in a project and a Schedule indicating timing for significant steps in the process;
- f) Assist any of the District’s staff and/or special consultants in developing specific terms and conditions affecting a project so as to best reflect the District’s priorities and interests;
- g) Preparation of Cash Flow analysis and other schedules per District direction and related consultation;
- h) If requested, assistance in developing supportive financial material and resource information for a District election;
- i) Telephone consultation with staff members and property owners to answer questions about a project and related matters;

- j) Assist the District in developing a comprehensive long term financial plan and strategies, particularly related to assessing capital needs associated with the District's General Plan; including development of certain aspects of an overall financial plan, not directly related to specific underwritings or public financings, such as Capital Improvement Plan or development impact fees;
- k) Assist in developing and reviewing all financial plans related to development/real estate finance, whether submitted by developers or developed in-house
- l) Assist the District in efforts to maintain or improve the District's underlying credit rating, including preparation of materials, presentation to and coordination with credit rating agencies.
- m) Long term evaluation, preparation, coordination and oversight of the District's public financing program.
- n) Provide ongoing follow up consultation relating to public financing, as necessary, and coordination with other prospective District projects.
- o) Municipal Advisor agrees to assist District, if requested, in coordinating existing debt obligations with prospective financing plans, including assisting with development of certain aspects of long range comprehensive planning;

1.2 Services of Municipal Advisor under this Agreement shall not include the following;

- a) Legal services of any kind (including those customarily provided by bond and disclosure counsel);
- b) Engineering services of any kind;
- c) Special Tax Rate Consulting;
- d) Absorption Analysis;
- e) Fiscal Consulting;
- f) Accounting services
- g) Underwriting or placement agent services

The Municipal Advisor is not a legal counsel or an accountant and is not providing legal or accounting guidance. None of the Services contemplated in this Agreement shall be construed as or a substitute for legal or accounting services. Upon request by District, Municipal Advisor may provide services in paragraph 1.2(c) if specifically designated as services performed and compensated outside of and separately from this Agreement.

1.3 Extent of Duties Arising under this Agreement

The Client and the Municipal Advisor intend and agree that, to the extent the performance of services by the Municipal Advisor with respect to a Project constitutes municipal advisory activities within the meaning of Section 15B of the Securities Exchange Act of 1934 or otherwise creates a duty of the Municipal Advisor under Section 15B(c)(1) of the Securities Exchange Act of 1934 or Rule G-23 of the Municipal Securities Rulemaking Board, such duty does not extend beyond the Municipal Advisory Services to be provided and such duty does not extend to any other contract, agreement, relationship, or understanding of any nature between the Client and the Municipal Advisor.

2.0 Client's Responsibility

In consideration of the agreement of Municipal Advisor to provide the Municipal Financial Advisory Services set forth in Section 1, Client agrees as follows:

2.1 Client will work with Municipal Advisor exclusively during the term of this Agreement with respect to municipal financial advisory services rendered through this Agreement and each related project during the term hereof unless other arrangements are mutually agreed to in writing by the Parties.

2.2 Client will cooperate with Municipal Advisor in all respects relating to the Services being rendered by Municipal Advisor in connection with each proposed project and will assist Advisor in obtaining information regarding the projects and will provide said information to the extent practicable. Client is responsible for the content and accuracy of information it provides to Municipal Advisor and Municipal Advisor is not expected to or responsible to independently verify such information prior to its inclusion in documents or other materials disseminated through Municipal Advisor.

2.3 Client hereby acknowledges its responsibility with respect to compliance with federal securities laws and represents its intention to comply in all respects with federal securities laws. The Client acknowledges and understands that state and federal laws relating to disclosure in connection with municipal securities, including but not limited to the Securities Act of 1933 and Rule 10b-5 promulgated under the Securities Exchange Act of 1934, may apply to the Client and that the failure of the Municipal Advisor to advise the Client respecting these laws shall not constitute a breach by the Municipal Advisor or any of its duties and responsibilities under this Agreement.

3.0 Municipal Advisor's Responsibility

3.1 It is understood and agreed that Municipal Advisor has the professional skills necessary to provide Services to Client, and that Client relies upon the professional skills of the Municipal Advisor to do and perform the Services in a skillful and professional manner in accordance with the standards of the profession.

3.2 Municipal Advisor agrees to perform the Services in a timely manner. Municipal Advisor shall not be held responsible for delays caused by circumstances beyond its reasonable control.

3.3 Nothing herein contained shall prevent Municipal Advisor from carrying on its usual business activities of Municipal Advisory and investment banking work, including the performance of other additional services for the Client by separate agreement, should the Client request such additional services, nor from performing similar services for other agencies, cities, districts or other public entities, provided no actual or apparent material conflict of interest arises. Client is aware that Municipal Advisor has, and may in the future, worked with the County of Marin, the City of Sausalito and with neighboring cities and other public entities, which may or may not present a conflict of interest for the Municipal Advisor. Such occasion of actual or apparent material conflict of interest shall require full disclosure by the Municipal Advisor to the Client and Municipal Advisor shall not pursue any activity that represents such a material conflict without the Client's written authorization. Advisor is not presently aware of any such conflict.

3.4 The Client, public agencies, landowners, consultants and other parties dealing with Client or otherwise involved in the preparation of information and documents referenced in Section 1 of this Agreement will be furnishing to Municipal Advisor various data, reports, studies, computer printouts and other information and representations as to facts involved in the Services which Client understands Municipal Advisor will be using and relying upon in preparing the work products called for in this Agreement. Municipal Advisor shall not be obligated to establish or verify the accuracy of such information furnished by or on behalf of Client, nor shall Municipal Advisor be responsible for the impact or effect on its work products of the information furnished by or on behalf of Client, in the event that such information is in error and therefore introduces error into Municipal Advisor's work product.

4.0 Compensation

4.1 ,District shall pay Municipal Advisor a fee for Services relating to any financial transaction in accordance with the below fee schedule:

Fee Schedule:

<u>PAR Value of Bond Issue</u>	<u>Fee</u>
First \$1 million	\$20,000, plus
Next \$4 million	\$6.00 per \$1,000, plus
Next \$5 million	\$4.00 per \$1,000, plus
Next \$10 million	\$2.00 per \$1,000, plus
Over \$20 million	\$1.00 per \$1,000

The above transaction related fees shall be fully contingent on funding of the financial transaction and shall only be paid with proceeds from the financing transaction.

Where District has a specific project or task to assign Municipal Advisor that does not involve any financing, a set fee shall be separately negotiated between the Parties, prior to commencement of work on the project by Municipal Advisor. A summary description of said project and corresponding fee shall be summarized in an Addendum to this Agreement and the agreed-upon fee shall be billed by Municipal Advisor and paid by District as negotiated in that Addendum.

Any municipal financial advisory services that are outside the scope of this Agreement shall be paid at the following hourly rates, or as otherwise mutually agreed to by the Parties.

Hourly Rates:

Principals.....	\$350 per hour
Associates.....	\$200 per hour
Support.....	\$75 per hour
Computer Analysis.....	\$350 per hour
Direct Expenses.....	At actual cost

4.2 The Parties acknowledge and agree that the compensation to be paid to Municipal Advisor under this Section 4.0 represents the full amount due and owing to Municipal Advisor in connection with the Services provided for each project.

4.3 Amendments. In the event Client desires to retain Municipal Advisor for the performance of additional services, or wishes to delete any Services in connection with this Agreement, specifications of such changes and adjustments to compensation due Municipal Advisor therefore shall be made only by written and signed amendment to this Agreement by both Parties.

5.0 Expenses

5.1 District shall be billed for and pay directly, whether or not a financial transaction is completed (unless payment of such fees and expenses is contingent on the financial transaction being sold and delivered), and whether or not financing is obtained, the fees and expenses of its legal counsel, bond counsel, special tax rate consultants, engineers, and any other experts retained by the District or retained by Consultant on behalf of the District (e.g., bond paying agent, arbitrage calculations, opinion, etc.) unless the District has otherwise directly agreed with such providers of services. The District also shall be responsible to pay, whether or not the financial transaction is completed, all costs customarily paid in connection with issuance of bonds or obtaining financing, including printing the Bonds and other documents, including preparation and printing of the Disclosure Documents.

5.2 With the exception of numerical structuring to be subcontracted to a 3rd party on a contingent fee basis for not more than \$3,500 per Financing, Municipal Advisor shall not charge District for any administrative expenses or overhead, including without limitation, facsimile, conference calls, mileage and/or any other expenses incurred by Consultant in connection with Consultant's provision of Services without prior written consent of the District.

5.3 With prior consent of the District, District shall reimburse Municipal Advisor for direct out of pocket expenses including, but not limited to, hotels and meals.

6.0 Primary Contact

6.1 The lead representative of Municipal Advisor will be Mark Pressman who will be responsible for all communications and interaction with the Client and others involved in the provision of Services.

6.2 If Client requests other services from Wulff Hansen, separately from this Agreement, the primary representative of Municipal Advisor responsible for providing Consulting Services to the Client may be someone other than Mark Pressman, as mutually agreed with the Client.

7.0 Certification – Conflicts

7.1 Municipal Advisor certifies that, except as described in Section 7.2 or elsewhere in this Agreement, it has no interest and shall not acquire any interest, direct, indirect or contingent, that would conflict in any manner or degree with the performance of the Services hereunder, except as Municipal Advisor under this Agreement, or in any property or contract arising from or affected by Services with the Client. Municipal Advisor further covenants that in the performance of this Agreement, no persons having any such undisclosed conflict or interest shall be employed.

7.2 Municipal Advisor is subject to certain inherent conflicts of interest arising out of various forms of compensation. Such conflicts are described in the document entitled DISCLOSURE OF CONFLICTS OF INTEREST WITH VARIOUS FORMS OF COMPENSATION which is attached to this Agreement. Should Municipal Advisor become aware of any additional actual or apparent material conflict of interest, it shall be promptly disclosed by the Municipal Advisor to the Client.

7.3 No officer, member, or employee of Client and no member of the governing body of Client who exercises any functions or responsibilities in the review, approval of the undertaking or carrying out of the Services, shall participate in any decision relating to this Agreement which affects his personal interest or the interest of any corporation, partnership, or association in which he/she is, directly or indirectly interested; nor shall any such officer, member or employee of Client have any interest, direct or indirect, in this Agreement or the proceeds thereof.

9.0 Nondiscrimination

9.1 There shall be no discrimination against any Municipal Advisor employee who is employed to perform or assist in providing the Services, or against any applicant for such employment because of race, religion, color, sex or national origin. This provision shall include, but not be limited to, the following: employment, upgrading, demotion, or transfer, recruitment or recruitment advertising, layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship.

10.0 Hold Harmless and Indemnification

10.1 Municipal Advisor shall indemnify, defend and save District, its officers, elected and appointed officials, employees, contractors and agents harmless from and against any and all liability, claims, suits, actions, damages and/or causes of action of any kind arising out of any bodily injury, personal injury, property damage or in violation of any federal, state or municipal law or ordinance or other cause in connection with the activities of Municipal Advisor, or on account of the performance or character of the Services or otherwise related to its performance of this Agreement to the extent that any such liability, claims, suits, actions, damages and/or causes of action arises out of the negligent or willful misconduct of the Municipal Advisor.

10.2 Should the Client seek advice from third party Municipal Advisors, bankers or legal advisors or others providing guidance similar in scope to that contemplated herein, the Client agrees that the Municipal Advisor shall not be held liable for advice or recommendations made to the Client by third party Municipal Advisors, banker or legal advisors.

10.3 District will indemnify and hold Municipal Advisor harmless from any claims, suits, actions, damages and/or causes of action of any kind arising from errors contained in data or information furnished by Client or Client's designee to Municipal Advisor for use in carrying out the Services called for by this Agreement.

11.0 Termination of Agreement

11.1 This Agreement shall become effective on the date stated herein and will continue until the earlier of (i) the date of termination shown in the preamble of this Agreement or (ii) termination as provided for in paragraph 11.3, and all proper invoices have been rendered and paid. This Agreement may be extended by mutual agreement of the Parties in writing.

11.2 In the event that Municipal Advisor has provided Services and/or incurred expenses pursuant to the terms of this Agreement, and Client finds it necessary to discontinue the Services of Municipal Advisor and terminate this Agreement for reasons other than those set forth in paragraph 11.3 below, the Client agrees to compensate Municipal Advisor for Services performed and expenses incurred through the date of said termination at the rates as applicable in paragraph 4.0.

Client recognizes that Municipal Advisor, by the nature of this Agreement, does not intend to keep detailed records of hours devoted to the Services, and therefore Client agrees to accept Municipal Advisor's good faith estimate of time devoted to Services on behalf of the Client, should the need arise.

11.3 Notwithstanding the terms of paragraph 11.1, this Agreement may be terminated by the Client for cause based on the loss or suspension of registration as a Municipal Advisor if such registration is required for the continued provision of services, or Municipal Advisor's malfeasance.

Termination of the Agreement for cause as set forth in this paragraph shall relieve Client from compensating Municipal Advisor in accordance with paragraph 4.0 of this Agreement.

11.4 Payment for Services and expenses of Municipal Advisor as set forth in paragraph 4.0, shall be paid within thirty (30) days of submission of an invoice to Client by Municipal Advisor.

11.5 If Municipal Advisor and Client are working on a particular project, Client may give written notice of termination to Municipal Advisor with regard to other District projects that will terminate the Agreement upon the latter of (a) completion of the project upon which Municipal Advisor and Client are then working, or (b) thirty (30) days after the notice.

12.0 Assignment

12.1 Neither the Municipal Advisor nor the Client shall have the right or power to assign this Agreement or parts thereof, or its respective duties, without the express written consent of the other party, which consent shall not be unreasonably withheld.

13.0 Insurance

13.1. Workers' Compensation and Employers' Liability: Municipal Advisor shall obtain and maintain, at Municipal Advisor's sole cost and expense, for the term of the Agreement and any extension thereof a Workers' Compensation and Employers' Liability Insurance policy, written in accordance with the laws of the State of California, covering any and all employees of Municipal Advisor. This policy shall provide for One Million Dollars (\$1,000,000) Employers' Liability coverage.

13.2 Automobile Liability: Municipal Advisor shall take out and maintain, at Municipal Advisor's sole cost and expense, for the term of the Agreement Comprehensive General Liability and Automobile Liability insurance in an amount not less than One Million Dollars (\$1,000,000) combined single limit applying to bodily injury, personal injury and property damage.

13.3 Policy Requirements

13.3.1 Additional Insureds: Client is to be covered as an additional insured as respects liability arising out of work or operations performed by or on behalf of the Municipal Advisor; or automobiles owned, leased, hired, or borrowed by the Municipal Advisor.

13.3.2 Primary Insurance: For any claims related to this Agreement or the work hereunder, the Municipal Advisor's insurance coverage shall be primary insurance as respects the Client, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the Client, its officers, officials, employees, or volunteers shall be in excess of the Municipal Advisor's insurance and shall not contribute with it.

14.0 Entire Agreement/Amendments.

This Agreement, including any amendments hereto which are expressly incorporated herein, constitutes the entire Agreement between the parties hereto and sets forth the rights, duties, and obligations of each to the other as of this date. Any prior agreements, promises, negotiations, or representations not expressly set forth in this Agreement are of no force and effect. This Agreement may not be modified except by a writing executed by both the Municipal Advisor and the Client.

15.0 Classification of Relationship

15.1 It is expressly understood and agreed and Client hereby recognizes that in providing Services under this Agreement Municipal Advisor is acting as an independent contractor of the Client. Nothing herein shall be construed to make the Municipal Advisor an employee, common law employee, agent or servant of the Client. Municipal Advisor shall be solely liable and responsible to pay all required taxes and other obligations, including, but not limited to, withholding and Social Security. Municipal Advisor acknowledges and agrees that he/she is not entitled to the benefits of civil service status and/or the rights and privileges enjoyed by civil service employees and Municipal Advisor hereby waives any and all claims to such rights and/or privileges.

16.0 Notices.

Any written notice or communications required or permitted by this Agreement or by law to be served on, given to, or delivered to either party hereto, by the other party shall be in writing and shall be deemed duly served, given, or delivered when personally delivered to the party to whom it is addressed or in lieu of such personal services, when deposited in the United States' mail, first-class postage prepaid, addressed as follows:

To the Client:

Sausalito Marin City School District
200 Phillips Drive
Marin City, CA 94965

Attn: Superintendent

To the Municipal Advisor:

Wulff, Hansen & Co.
351 California, Suite 1000
San Francisco, CA 94104

Attention: Public Finance Dept.

17.0 Consent to Jurisdiction; Service of Process.

This Agreement shall be deemed to have been executed in the State of California, and the laws of the State of California govern the construction of this Agreement and the rights and remedies of the respective parties hereto.

18.0 Counterparts; Severability.

This Agreement may be executed in two or more separate counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. Any term or provision of this Agreement which is invalid or unenforceable in any jurisdiction shall, as to such jurisdiction, be ineffective to the extent of such invalidity or unenforceability without rendering invalid or unenforceable the remaining terms and provisions of this Agreement or affecting the validity or enforceability of any of the terms or provisions of this Agreement in any other jurisdiction.

19.0 Parties in Interest.

This Agreement, including rights to indemnity and contribution hereunder, shall be binding upon and inure solely to the benefit of each party hereto, any Indemnitee and their respective successors, heirs and assigns, and nothing in this Agreement, express or implied, is intended to or shall confer upon any other person any right, benefit or remedy of any nature whatsoever under or by reason of this Agreement.

20.0 General. The failure of either of the parties to enforce any right or provision under this Agreement shall not constitute a waiver of such right or provision unless acknowledged and agreed to by such party in writing. No waiver shall be implied

from a failure of either party to exercise a right or remedy. In addition, no waiver of a party's right or remedy will affect the other provisions of this Agreement.

The captions in this Agreement are included for convenience of reference only and are in no way meant to define or limit any of the provisions contained in this Agreement or otherwise affect their construction or effect.

WHEREFORE, the Parties have executed this Agreement as of the _____ day of _____ 2014. By the signature of its representative below, each party affirms (a) that it has taken all necessary action to authorize said representative to execute this Agreement, and (b) that it has read the attached DISCLOSURE OF CONFLICTS OF INTEREST WITH VARIOUS FORMS OF COMPENSATION, and has asked any questions or sought any clarification about the disclosure, with no further questions about said disclosure.

WULFF, HANSEN & CO.

BY: _____
Christopher Charles, President

SAUSALITO MARIN CITY SCHOOL DISTRICT

BY: _____

TITLE: _____

ATTEST: _____

DISCLOSURE OF CONFLICTS OF INTEREST WITH VARIOUS FORMS OF COMPENSATION

The Municipal Securities Rulemaking Board requires us, as your municipal advisor, to provide written disclosure to you about the actual or potential conflicts of interest presented by various forms of compensation. We must provide this disclosure unless you have required that a particular form of compensation be used. You should select a form of compensation that best meets your needs and the agreed upon scope of services.

Forms of compensation; potential conflicts. The forms of compensation for municipal advisors vary according to the nature of the engagement and requirements of the client, among other factors. Various forms of compensation present actual or potential conflicts of interest because they may create an incentive for an advisor to recommend one course of action over another if it is more beneficial to the advisor to do so. This document discusses various forms of compensation and the timing of payments to the advisor.

Fixed fee. Under a fixed fee form of compensation, the municipal advisor is paid a fixed amount established at the outset of the transaction. The amount is usually based upon an analysis by the client and the advisor of, among other things, the expected duration and complexity of the transaction and the agreed-upon scope of work that the advisor will perform. This form of compensation presents a potential conflict of interest because, if the transaction requires more work than originally contemplated, the advisor may suffer a loss. Thus, the advisor may recommend less time-consuming alternatives, or fail to do a thorough analysis of alternatives. There may be additional conflicts of interest if the municipal advisor's fee is contingent upon the successful completion of a financing, as described below.

Hourly fee. Under an hourly fee form of compensation, the municipal advisor is paid an amount equal to the number of hours worked by the advisor times an agreed-upon hourly billing rate. This form of compensation presents a potential conflict of interest if the client and the advisor do not agree on a reasonable maximum amount at the outset of the engagement, because the advisor does not have a financial incentive to recommend alternatives that would result in fewer hours worked. In some cases, an hourly fee may be applied against a retainer (*e.g.*, a retainer payable monthly), in which case it is payable whether or not a financing closes. Alternatively, it may be contingent upon the successful completion of a financing, in which case there may be additional conflicts of interest, as described below.

Fee contingent upon the completion of a financing or other transaction. Under a contingent fee form of compensation, payment of an advisor's fee is dependent upon the successful completion of a financing or other transaction. Although this form of compensation may be customary for the client, it presents a conflict because the advisor may have an incentive to recommend unnecessary financings or financings that are disadvantageous to the client. For example, when facts or circumstances arise that could cause the financing or other transaction to be delayed or fail to close, an advisor may have an incentive to discourage a full consideration of such facts and circumstances, or to discourage consideration of alternatives that may result in the cancellation of the financing or other transaction.

Fee paid under a retainer agreement. Under a retainer agreement, fees are paid to a municipal advisor periodically (*e.g.*, monthly) and are not contingent upon the completion of a financing or other transaction. Fees paid under a retainer agreement may be calculated on a fixed fee basis (*e.g.*, a fixed fee per month regardless of the number of hours worked) or an hourly basis (*e.g.*, a minimum monthly payment, with additional amounts payable if a certain number of hours worked is exceeded). A retainer agreement does not present the conflicts associated with a contingent fee arrangement (described above).

Fee based upon principal or notional amount and term of transaction. Under this form of compensation, the municipal advisor's fee is based upon a percentage of the principal amount of an issue of securities (*e.g.*, bonds) or, in the case of a derivative, the present value of or notional amount and term of the derivative. This form of compensation presents a conflict of interest because the advisor may have an incentive to advise the client to increase the size of the securities issue or modify the derivative for the purpose of increasing the advisor's compensation.

Sausalito Marin City School District

Agenda Item: 7.01

Date: September 9, 2014

<input type="checkbox"/> Correspondence	<input checked="" type="checkbox"/> Consent Agenda
<input type="checkbox"/> Reports	
<input type="checkbox"/> General Functions	
<input checked="" type="checkbox"/> Pupil Services	
<input type="checkbox"/> Personnel Services	
<input type="checkbox"/> Financial & Business Procedures	
<input type="checkbox"/> Curriculum and Instruction	
<input type="checkbox"/> Policy Development	

Item Requires Board Action: ☒ **Item is for Information Only:** ☐

Item: Master Contract – Non-Public School Services – Cypress School

Background:

This master agreement is our contract with Cypress School to provide special education services to our students whose needs we are not able to meet at this time.

Until such time that we are able to develop these programs, this will be an on-going necessity.

Fiscal Impact:

This year we anticipate spending nearly \$300,000 on non-public school placements. This cost is exclusive of transportation expenses

Recommendation:

Approve

Prepared for: S. Van Zant

Prepared by: S. Van Zant

NONPUBLIC, NONSECTARIAN
SCHOOL/AGENCY SERVICES

MASTER CONTRACT

2014-2015

TABLE OF CONTENTS

I. <u>GENERAL PROVISIONS</u>	
1. MASTER CONTRACT	1
2. CERTIFICATION AND LICENSES	2
3. COMPLIANCE WITH LAWS, STATUTES, REGULATIONS.....	3
4. RIGHT TO REPORT MASTER CONTRACT VIOLATIONS.....	3
5. TERM OF MASTER CONTRACT.....	3
6. INTEGRATION/CONTINUANCE OF CONTRACT FOLLOWING EXPEATION OR TERMINATION.....	3
7. INDIVIDUAL SERVICE AGREEMENT.....	4
8. DEFINITIONS.....	4
 II. <u>ADMINISTRATION OF CONTRACT</u>	
9. NOTICES.....	5
10. MAINTENANCE OF RECORDS.....	6
11. SEVERABILITY CLAUSE.....	7
12. SUCCESSORS IN INTEREST.....	7
13. VENUE AND GOVERNING LAW.....	7
14. MODIFICATIONS AND AMENDMENTS.....	7
15. TERMINATION OF MASTER CONTRACT AND/OR INDIVIDUAL SERVICES AGREEMENT.....	7
16. INSURANCE.....	7
17. INDEMNIFICATION AND HOLD HARMLESS.....	8
18. INDEPENDENT CONTRACTOR.....	9
19. SUBCONTRACTING.....	9
20. CONFLICTS OF INTEREST.....	9
21. NON-DISCRIMINATION.....	10
 III. <u>EDUCATIONAL PROGRAM</u>	
22. FREE AND APPROPRIATE PUBLIC EDUCATION (FAPE).....	10
23. GENERAL PROGRAM OF INSTRUCTION.....	10
24. INSTRUCTIONAL MINUTES.....	12
25. CLASS SIZE.....	12
26. CALENDARS.....	12
27. DATA REPORTING.....	13
28. LEAST RESTRICTIVE ENVIRONMENT/DUAL ENROLLMENT.....	13
29. STATEWIDE ACHIEVEMENT TESTING AND HIGH SCHOOL EXIT EXAMINATION.....	13
30. ATTENDANCE AT DISTRICT MANDATED MEETINGS.....	14
31. POSITIVE BEHAVIOR INTERVENTIONS.....	14
32. PUPIL DISCIPLINE.....	15
33. IEP/IFSP TEAM MEETINGS.....	15
34. SURROGATE PARENTS.....	16
35. DUE PROCESS PROCEEDINGS.....	16

36. COMPLAINT PROCEDURES.....	16
37. LEA PUPIL PROGRESS REPORTS/REPORT CARDS AND ASSESSMENTS.....	16
38. TRANSCRIPTS.....	17
39. LEA PUPIL CHANGE OF RESIDENCE.....	17
40. WITHDRAWAL OF LEA PUPIL FROM PROGRAM.....	17
41. PARENT ACCESS.....	17
42. SERVICES AND SUPERVISION ON PUBLIC SCHOOL CAMPUSES...	17
43. LICENSED CHILDREN'S INSTITUTION CONTRACTORS.....	17
44. STATE MEAL MANDATE.....	18
45. MONITORING.....	18

IV. **PERSONNEL**

46. FINGERPRINT CLEARANCE REQUIREMENTS.....	18
47. STAFF QUALIFICATIONS.....	19
48. VERIFICATION OF LICENSES, CREDENTIALS AND OTHER DOCUMENTS.....	19
49. STAFF ABSENCE.....	20

V. **HEALTH AND SAFETY MANDATES**

50. HEALTH AND SAFETY.....	20
51. FACILITIES, FACILITIES MODIFICATIONS AND FIRE DRILLS.....	20
52. ADMINISTRATION OF MEDICATION.....	21
53. INCIDENT/ACCIDENT REPORTING.....	21
54. MANDATED REPORTING REQUIREMENTS.....	21
55. SEXUAL HARASSMENT.....	22
56. REPORTING OF MISSING CHILDREN.....	22

VI. **FINANCIAL**

57. ENROLLMENT, CONTRACTING, SERVICE TRACKING, ATTENDANCE REPORTING, AND BILLING PROCEDURES.....	22
58. RIGHT TO WITHHOLD PAYMENT.....	23
59. PAYMENT FROM OUTSIDE AGENCIES.....	24
60. PAYMENT FOR ABSENCES.....	24
61. INSPECTION AND AUDIT.....	25
62. RATE SCHEDULE.....	26

Contract Year 2014-15

Contract Number:

LEA: Sausalito Marin City School District
School _____

Cypress

NONPUBLIC SCHOOL/AGENCY/RELATED SERVICES PROVIDER:

NONPUBLIC, NONSECTARIAN SCHOOL/AGENCY SERVICES MASTER CONTRACT

AUTHORIZATION FOR MASTER CONTRACT AND GENERAL PROVISIONS

1. MASTER CONTRACT

This Master Contract is entered into this 1st day of July, 2014, between the Sausalito Marin City School District (hereinafter referred to as "LEA") and Cypress School (hereinafter referred to as "CONTRACTOR") for the purpose of providing special education and/or related services to LEA pupils with exceptional needs under the authorization of California Education Code sections 56157, 56361 and 56365 et seq. and Title 5 of the California Code of Regulations section 3000 et seq., AB490 (Chapter 862, Statutes of 2003) and AB1858 (Chapter 914, Statutes of 2004). It is understood that this Master Contract does not commit LEA to pay for special education and/or related services provided to any LEA pupil, or CONTRACTOR to provide such special education and/or related services, unless and until an authorized LEA representative approves the provision of special education and/or related services by CONTRACTOR pursuant to an Individualized Education Plan (hereinafter referred to as "IEP"), Individual Family Service Plan (hereinafter referred to as IFSP) or Rehabilitation Act Section 504 plan.

SELPA Collaborative: The LEA is a member of the Bay Area SELPA Collaborative. Nonpublic schools and nonpublic agencies that are geographically located in one of the participating SELPAs agree to participate in this collaborative process to establish a uniform contract for identified services and standards. The established system provides NPA/Ss with an opportunity to have input to the development of the process, contract issues, etc., and a simplified, standard process for rate negotiation with the participating SELPAs. Issues listed on the Rate Schedule portion of this Master Contract may be reviewed on an annual basis upon request of the CONTRACTOR using the established Bay Area SELPA Collaborative system. CONTRACTOR agrees that the rates set forth in this Master Contract will remain unchanged from July 1 through June 30 of the term of contract, with no changes in the services provided, unless changed in a duly executed amendment to this Master Contract signed by both parties. Increases in rates will be considered on an annual basis and remain unchanged for the term of the contract from July 1 through June 30, with no changes in level of service provided without written approval by both parties.

NPA/Ss that are not geographically located in a participating SELPA should negotiate rates with their geographically corresponding SELPA(s). The LEA will contact the corresponding SELPA to verify established rates. Increases in rates will be considered on an annual basis and remain unchanged for the following year from July 1 through June 30, with no changes provided without written approval by both parties.

Any CONTRACTOR not participating as a member of the Bay Area SELPA Collaborative shall individually negotiate rates following local SELPA and/or LEA procedures. Those CONTRACTORS shall notify the SELPA with whom they contract of any proposed rate changes effective July 1 by May 1 of the preceding year.

The Bay Area SELPA Collaborative Chair shall maintain, annually update and disseminate to all LEAs, NPS/As who are members of the Collaborative, a master rate schedule reflecting such NPS/A rates.

Upon CONTRACTOR's acceptance of a pupil referred by the LEA, the LEA shall complete an Individual Services Agreement (hereinafter referred to as "ISA") as specified in the LEA Procedures which shall identify the provider of each service required by the pupil's IEP/IFSP). For purposes of enrollment, the LEA must provide approval before any authorization for payment can be made. Such authorization may be provided electronically, by telecommunications, by mail or by fax. Unless otherwise agreed in writing, or in the pupil's ISA, CONTRACTOR acknowledges its obligation to provide all services specified in the pupil's IEP/IFSP. The LEA acknowledges its responsibility to pay for all services rendered to LEA pupils by CONTRACTOR. The ISA shall be executed within ninety (90) days of an LEA pupil's enrollment. (Education Code Section 56366(c)(1)) LEA and CONTRACTOR shall enter into an ISA for each LEA pupil served by CONTRACTOR. CONTRACTOR shall notify the LEA in writing in advance of providing any service(s) when CONTRACTOR is unable to meet the requirements of this Master Contract or of any Individual Services Agreement.

Unless placement is made pursuant to an Office of Administrative Hearings (hereinafter referred to as "OAH") order, a lawfully executed agreement between LEA and parent or authorized by LEA for a transfer student pursuant to California Education Code section 56325, LEA is not responsible for the costs associated with nonpublic school placement until the date on which an IEP team meeting is convened, the IEP team determines that a nonpublic school placement is appropriate, and the IEP is signed by the student's parent.

2. CERTIFICATION AND LICENSES

CONTRACTOR shall be certified by the California Department of Education (hereinafter referred to as "CDE") as a nonpublic, nonsectarian school/agency. All nonpublic school and nonpublic agency services shall be provided consistent with the area of certification specified by CDE Certification and as defined in California Education Code, section 56366 *et seq* and within the professional scope of practice of each provider's license, certification and/or credential. A current copy of CONTRACTOR's nonpublic school/agency certification or a waiver of such certification issued by the CDE pursuant to Education Code section 56366.2 must be provided to LEA on or before the date this contract is executed by CONTRACTOR. This Master Contract shall be null and void if such certification or waiver is expired, revoked, rescinded, or otherwise nullified during the effective period of this Master Contract. Total pupil enrollment shall be limited to capacity as stated on CDE certification.

In addition to meeting the certification requirements of the State of California, CONTRACTOR that operates a program outside of this State shall be certified or licensed by that state to provide, respectively, special education and related services and designated instruction and related services to pupils under the federal Individuals with Disabilities Education Act (20 U.S.C. Sec. 1400 *et seq.*).

If CONTRACTOR is a licensed children's institution (hereinafter referred to as "LCI"), CONTRACTOR shall be licensed by the state, or other public agency having delegated authority by contract with the state to license, to provide nonmedical care to children, including, but not limited to, individuals with exceptional needs. The LCI must also comply with all licensing requirements relevant to the protection of the child, and have a special permit, if necessary, to meet the needs of each child so placed. If the CONTRACTOR operates a program outside of this State, CONTRACTOR must obtain all required licenses from the appropriate licensing agency in both California and in the state where the LCI is located.

A current copy of CONTRACTOR's licenses and nonpublic school/agency certifications, or a validly issued waiver of any such certification must be provided to LEA on or before the date this Master Contract is executed by CONTRACTOR. CONTRACTOR must immediately (and under no circumstances longer than three (3) calendar days) notify LEA if any such licenses, certifications or waivers are expired, suspended, revoked, rescinded, challenged pursuant to an administrative or legal complaint or lawsuit, or otherwise nullified during the effective period of this Master Contract. If any such licenses, certifications or waivers are expired, suspended, revoked, rescinded, or otherwise nullified during the effective period of this Master Contract, this Master Contract shall be null and void.

Notwithstanding the foregoing, if current (re)certification documents are not available through no fault of the NPS/A, this Master Contract shall remain in effect until such documents are made available to the NPS/A, which shall in turn submit copies of same to the LEA within five (5) business days of receipt by the NPS/A. The NPS/A shall, within five (5) business days of any change in the status of its approved capacity to serve a specific number of pupils notify the LEA of the change.

3. COMPLIANCE WITH LAWS, STATUTES, REGULATIONS

During the term of this Master Contract the CONTRACTOR and the LEA shall comply with all applicable federal and state laws and regulations relating to the provision of special education and related services, and facilities for individuals with exceptional needs. CONTRACTOR shall also comply with all policies pursuant to the Local Plan, unless, taking into consideration all of the surrounding facts and circumstances, a policy or policies or a portion of a policy does not reasonably apply to CONTRACTOR. CONTRACTOR hereby acknowledges and agrees that it accepts all risks and responsibilities for its failure to comply with LEA policies and shall indemnify LEA under the provisions of section 17 of this Master Contract for all liability, loss, damage and expense (including reasonable attorneys' fees) resulting from or arising out of CONTRACTOR's failure to comply with LEA policies. The CONTRACTOR shall comply with those policies, relating to among other things, the provision of special education and/or related services, facilities for individuals with exceptional needs, LEA pupil enrollment and transfer, LEA pupil inactive status, corporal punishment, pupil discipline, and positive behavior interventions.

4. RIGHT TO REPORT MASTER CONTRACT VIOLATIONS

CONTRACTOR and LEA acknowledge and understands that either party may report to the CDE any violations of the provisions of this Master Contract; and that this may result in the suspension and/or revocation of CDE nonpublic school/agency certification pursuant to California Education Code section 56366.4(a) or action by the CDE against the LEA.

5. TERM OF MASTER CONTRACT

The term of this Master Contract shall be from July 1, 2014 to June 30, 2015 (Title 5 California Code of Regulations section 3062(a)). Neither the CONTRACTOR nor the LEA is required to renew this Master Contract in subsequent contract years. However, the parties acknowledge that any subsequent Master Contract is to be renegotiated prior to June 30, 2015. If the subsequent Master Contract has not been executed prior to June 30, 2015, this Contract shall remain in force and effect until terminated as provided herein or a new Master Contract is executed.

6. INTEGRATION/CONTINUANCE OF CONTRACT FOLLOWING EXPIRATION OR TERMINATION

This Master Contract includes the LEA Procedures and each Individual Services Agreement and they are incorporated herein by this reference. Upon written request, LEA agrees to make all of its policies and procedures available to CONTRACTOR, either electronically or by hard copy. This Master Contract supersedes any prior or contemporaneous written or oral understanding or agreement with respect to the terms set forth in this Master Contract. This Master Contract may be amended only by written amendment executed by both parties. Notwithstanding the foregoing, the LEA may modify the LEA procedures from time to time without the consent of CONTRACTOR.

CONTRACTOR shall provide the LEA with information as requested in writing to secure a Master Contract or a renewal.

At a minimum, such information shall include copies of teacher credentials and clearance, insurance documentation and CDE certification. The LEA may require additional information as applicable. In the event that this Master Contract expires or terminates, CONTRACTOR shall continue to be bound to all of the terms and conditions of the most recent executed Master Contract between CONTRACTOR and LEA for so long as CONTRACTOR is servicing authorized students at the discretion of the LEA.

7. INDIVIDUAL SERVICES AGREEMENT

This contract shall include an Individual Services Agreement (ISA) developed for each LEA pupil to whom CONTRACTOR is to provide special education and/or related services. An ISA shall only be issued for LEA pupils enrolled with the approval of the LEA pursuant to Education Code section 56366 (a)(2)(A).

ISAs are void upon termination or expiration of the Master Contract. In the event that this Master Contract expires or terminates, CONTRACTOR and the LEA shall continue to be bound to all of the terms and conditions of the most recent executed ISAs between CONTRACTOR and LEA for so long as CONTRACTOR is servicing authorized LEA pupils, until such time as a new Master Contract is executed.

Any and all changes to a LEA pupil's educational placement/program provided under this Master Contract and/or an ISA shall be made solely on the basis of a revision to the LEA pupil's IEP/IFSP. At any time during the term of this Master Contract, a LEA pupil's parent, CONTRACTOR, or LEA may request a review of a LEA pupil's IEP/IFSP subject to all procedural safeguards required by law, including notice to and participation by the CONTRACTOR in the IEP Team meeting.

Unless otherwise provided in this Master Contract, the CONTRACTOR shall provide all services specified in the IEP/IFSP unless the CONTRACTOR and the LEA agree otherwise in the ISA. (California Education Code sections 56366(a) (5) and 3062(e)). In the event the CONTRACTOR is unable to provide a specific service at any time during the term of the ISA, the CONTRACTOR shall notify the LEA in writing within five (5) business days of the last date a service was provided.

If a parent or LEA contests the termination of an ISA by initiating a due process proceeding with the California Office of Administrative Hearings (hereinafter referred to as "OAH"), CONTRACTOR shall abide by the "stay-put" requirement of state and federal law unless the parent agrees otherwise or an interim alternative educational placement is deemed lawful and appropriate by LEA or OAH.

Disagreements between LEA and CONTRACTOR concerning the formulation of an ISA or the Master Contract may be appealed to the local SELPA office prior to appeal to the State Superintendent of Public Instruction pursuant to the provisions of California Education Code section 56366 (C) (2).

8. DEFINITIONS

The following definitions shall apply for purposes of this contract:

- a. The term "CONTRACTOR" means a nonpublic, nonsectarian school/agency certified by the California Department of Education and its officers, agents and employees.
- b. The term "authorized LEA representative" means a LEA administrator designated to be responsible for nonpublic school/agencies. It is understood, a representative of the Special Education Plan Local Area (SELPA) of which the LEA is a member is an authorized LEA representative in collaboration with the LEA. The LEA maintains sole responsibility for the contract, unless otherwise specified in the contract.
- c. The term "credential" means a valid credential, life diploma, permit, or document in special education or pupil personnel services issued by, or under the jurisdiction of, the State Board of Education if issued prior to 1970 or the California Commission on Teacher Credentialing, which entitles the holder thereof to perform services for which certification qualifications are required as defined in Title 5 of the California Code of Regulations section 3001(j).
- d. The term "qualified" means that a person holds a certificate, permit or other document equivalent to that which staff in a public school are required to hold to provide special education and designated instruction and services and has met federal and state certification, licensing, registration, or other

comparable requirements which apply to the area in which he or she is providing special education or related services, including those requirements set forth in Title 34 of the Code of Federal Regulations sections 200.56 and 200.58, and those requirements set forth in Title 5 of the California Code of Regulations Sections 3064 and 3065, and adheres to the standards of professional practice established in federal and state law or regulation, including the standards contained in the California Business and Professions Code.

Nothing in this definition shall be construed as restricting the activities in services of a graduate needing direct hours leading to licensure, or of a student teacher or intern leading to a graduate degree at an accredited or approved college or university, as authorized by state laws or regulations. (Title 5 of the California Code of Regulations Section 3001 (y)).

- e. The term “license” means a valid non-expired document issued by a licensing agency within the Department of Consumer Affairs or other state licensing office authorized to grant licenses and authorizing the bearer of the document to provide certain professional services, including but not limited to mental health and board and care services at a residential placement, or refer to themselves using a specified professional title. If a license is not available through an appropriate state licensing agency, a certificate of registration with the appropriate professional organization at the national or state level which has standards established for the certificate that are equivalent to a license shall be deemed to be a license as defined in Title 5 of the California Code of Regulations section 3001(r).
- f. Parent means a biological or adoptive parent, unless the biological or adoptive parent does not have legal authority to make educational decisions for the child, a guardian generally authorized to act as the child’s parent or authorized to make educational decisions for the child, an individual acting in the place of a biological or adoptive parent, including a grandparent, stepparent, or other relative with whom the child lives, or an individual who is legally responsible for the child’s welfare, a surrogate parent, a foster parent if the authority of the biological or adoptive parent to make educational decisions on the child’s behalf has been specifically limited by court order in accordance with Code of Federal Regulations 300.30(b)(1) or (2). Parent does not include the state or any political subdivision of government or the nonpublic school or agency under contract with the LEA for the provision of special education or designated instruction and services for a child. (California Education Code section 56028).
- g. The term “days” means calendar days unless otherwise specified.
- h. The phrase “billable day” means a school day in which instructional minutes meet or exceed those in comparable LEA programs.
- i. The phrase “billable day of attendance” means a school day as defined in California Education Code Section 46307, in which a student is in attendance and in which instructional minutes meet or exceed those in comparable LEA programs unless otherwise stipulated in an IEP or ISA.
- j. It is understood that the term “Master Contract” also means “Agreement” and is referred to as such in this document.

ADMINISTRATION OF CONTRACT

9. NOTICES

All notices provided for by this contract shall be in writing. Notices shall be mailed by first class mail deposited with the United States Postal Service or delivered by hand and shall be effective as of the date of receipt by addressee. All notices mailed to LEA shall be addressed to:

7/24/14
Contract Number 2579

2014-2015 Proposed Bay Area Collaborative Master Contract.14.03.13

Page 5 of 27

Name: Mr. Steve Van Zant
District: Sausalito Marin City School District
Address: CA
City,State,Zip: Sausalito, CA, 94965
Phone: 332-3190

Notices to CONTRACTOR shall be addressed as indicated on signature page.

10. MAINTENANCE OF RECORDS

All records shall be maintained by CONTRACTOR as required by state and federal laws and regulations. Notwithstanding the foregoing sentence, CONTRACTOR shall maintain all records for at least five (5) years after the termination of this Master Contract. For purposes of this Master Contract, "records" shall include, but not be limited to: pupil records as defined by California Education Code section 49061(b); cost data records as set forth in Title 5 of the California Code of Regulations section 3061; registers and roll books of teachers and/or daily service providers; daily service logs and notes and other documents used to record the provision of related services including supervision; daily service logs and notes used to record the provision of services provided through additional instructional assistants, NPA behavior intervention aides, and bus aides; absence verification records (parent/doctor notes, telephone logs, and related documents) if the CONTRACTOR is funded for excused absences, however, such records are not required if positive attendance is required; bus rosters; staff lists specifying credentials held and documents evidencing other staff qualifications, social security numbers, dates of hire, and dates of termination; records of employee training and certification, staff time sheets; non-paid staff and volunteer sign-in sheets; transportation and other related services subcontracts; school calendars; bell/class schedules when applicable; liability and worker's compensation insurance policies; state nonpublic school and/or agency certifications; by-laws of current board of directors/trustees, if incorporated; statement of income and expenses; general journals; cash receipts and disbursement books; general ledgers and supporting documents; documents evidencing financial expenditures; federal/state payroll quarterly reports; and bank statements and cancelled checks or facsimile thereof.

CONTRACTOR shall maintain LEA pupil records in a secure location to ensure confidentiality and prevent unauthorized access. CONTRACTOR shall maintain a current list of the names and positions of CONTRACTOR's employees who have access to confidential records. CONTRACTOR shall maintain an access log for each LEA pupil's record which lists all persons, agencies, or organizations requesting or receiving information from the record and the legitimate interests thereof (California Education Code Section 49064). Such log shall be maintained as required and include the name, title, agency/organization affiliation, and date/time of access for each individual requesting or receiving information from the LEA pupil's record. Such logs need to record access to the LEA pupil's records by: (a) the LEA pupil's parent; (b) an individual to whom written consent has been executed by the LEA pupil's parent; or (c) employees of LEA or CONTRACTOR having a legitimate educational interest in requesting or receiving information from the record (Education Code Section 49064). CONTRACTOR/LEA shall maintain copies of any written parental concerns granting access to student records. For purposes of this paragraph, "employees of LEA or CONTRACTOR" do not include subcontractors. CONTRACTOR shall grant parents access to pupil records, and comply with parents' requests for copies of pupil records, as required by state and federal laws and regulations. CONTRACTOR agrees, in the event of school or agency closure, to forward LEA pupil records to LEA within five (5) business days. These records shall include, but not be limited to, the LEA pupil's current transcripts, IEP/IFSPs, and reports. LEA and/or SELPA shall have access to and receive copies of any and all records upon request within five (5) business days.

11. SEVERABILITY CLAUSE

If any provision or portion of a provision of this Master Contract is held, in whole or in part, to be unenforceable for any reason, the remainder of that provision and of the entire Master Contract shall be severable and remain in effect.

12. SUCCESSORS IN INTEREST

This Master Contract binds CONTRACTOR's successors and assignees.

13. VENUE AND GOVERNING LAW

The laws of the State of California shall govern the terms and conditions of this Master Contract with venue in the County where the LEA is located.

14. MODIFICATIONS AND AMENDMENTS

This Master Contract may be modified or amended by the LEA to conform to administrative and statutory guidelines issued by any state, federal or local governmental agency. The LEA shall provide the CONTRACTOR thirty (30) day notice of any such changes or modifications made to conform to administrative or statutory guidelines and a copy of the statute or regulation upon which the modification or changes are based.

15. TERMINATION OF MASTER CONTRACT AND/OR INDIVIDUAL SERVICES AGREEMENT

This Master Contract may be terminated with or without cause by either the CONTRACTOR or LEA. To terminate the Master Contract either party shall give twenty (20) days prior written notice (California Education Code Section 56366(a)(4)). At the time of termination, CONTRACTOR shall provide to LEA any and all documents CONTRACTOR is required to maintain under this Master Contract. ISAs are void upon termination of this Master Contract, as provided in Section 5 or 6. CONTRACTOR or LEA may terminate an ISA for cause. To terminate the ISA, either party shall give twenty (20) days prior written notice.

16. INSURANCE

CONTRACTOR shall procure and maintain for the duration of the Master Contract insurance against claims for injuries to persons or damages to property, which may arise from or in connection with performance under this Master Contract by CONTRACTOR, its agents, representatives, or employees.

Prior to final approval of this Master Contract, CONTRACTOR shall deliver to the LEA a certificate of insurance for each required policy with insurers and additional insured policy endorsements for the comprehensive general liability insurance and comprehensive automobile liability insurance. If at any time said policies of insurance lapse or become canceled, this MASTER CONTRACT shall become void. The acceptance by LEA of the above-required insurance does not serve to limit the liability or responsibility of the insurer or CONTRACTOR.

A. Insurance coverage shall be at least as broad as:

1. Insurance Services Office Commercial General Liability coverage (occurrence form CG 0001).
2. Insurance Services Office form number CA 0001 (Ed. 1/87) covering Automobile Liability, code 1 (any auto).
3. Workers' Compensation insurance as required by the state in which services are performed and Employer's Liability Insurance with limits of \$2,000,000/\$2,000,000/\$2,000,000.

B. CONTRACTOR shall maintain limits of insurance no less than:

1. Commercial General Liability: \$2,000,000 per occurrence for bodily injury and property damage, personal injury and completed operations.
2. Automobile Liability: \$2,000,000 combined single limit.
3. Professional Liability/Errors and Omissions coverage, including Sexual Molestation and Abuse coverage, unless that coverage is afforded elsewhere in the Commercial General Liability Insurance: \$1,000,000 per occurrence/\$2,000,000 aggregate.

For all insurance coverage procured by CONTRACTOR, the following terms apply:

C. Any deductibles or self-insured retentions above \$25,000 must be declared to and approved by the LEA. At its option, LEA may require the CONTRACTOR, at the CONTRACTOR's sole cost, to: (a) cause its insurer to reduce to levels specified by the LEA or eliminate such deductibles or self-insured retentions as respects to the LEA, its officials and employees, or (b) procure a bond guaranteeing payment of losses and related investigations, claim administration and defense expenses.

D. The general liability and automobile liability policies are to contain, or be endorsed to contain, the following provisions:

1. The LEA, its subsidiaries, officials and employees are to be covered as additional insured as respects: liability arising out of activities performed by or on behalf of CONTRACTOR; products and completed operations of the CONTRACTOR; premises owned, occupied or used by the CONTRACTOR; or automobiles owned, leased, hired or borrowed by the CONTRACTOR. The coverage shall contain no special limitations on the scope of protection afforded to the LEA, its subsidiaries, officials and employees.

2. For any claims related to the services, the CONTRACTOR's insurance coverage shall be primary insurance as respects the LEA, its subsidiaries, officials and employees. Any insurance or self-insurance maintained by the LEA, its subsidiaries, officials and employees shall be excess of the CONTRACTOR's insurance and shall not contribute with it.

3. Each insurance policy required by this clause shall be endorsed to state that coverage shall not be suspended, voided, canceled by either party, reduced in coverage or in limits except after thirty (30) days prior written notice by certified mail, return receipt requested, has been given to the LEA.

E. Insurance is to be placed with insurers admitted by the State of California and with a current A.M. Best's rating of no less than A-: VII, unless otherwise acceptable to the LEA.

F. The CONTRACTOR shall furnish the LEA with original or photocopies of endorsements effecting coverage required by this clause. The endorsements are to be signed by a person authorized by that insurer to bind coverage on its behalf. All Certificates of Insurance shall reference the contract number, the name of school or agency submitting the contract number, the name of school or agency submitting the certificate, an indication if the school or agency is an NPS or NPA, and the location of the school or agency submitting the certificate.

If LEA or CONTRACTOR determines that change in insurance coverage obligations under this section is necessary, either party may reopen negotiations to modify the insurance obligations.

17. INDEMNIFICATION AND HOLD HARMLESS

CONTRACTOR shall indemnify and hold LEA and its Board Members, administrators, employees, agents, attorneys, volunteers, and subcontractors ("LEA Indemnities") harmless against all liability, loss, damage and expense (including reasonable attorneys' fees) resulting from or arising out of this Master Contract or its performance, to the extent that such loss, expense, damage or liability was caused by sole negligence or willful misconduct of CONTRACTOR, including, without limitation, its agents, employees, subcontractors or anyone employed directly or indirectly by it (excluding LEA and LEA Indemnities).

LEA shall indemnify and hold CONTRACTOR and its Board Members, administrators, employees, agents, attorneys, and subcontractors ("CONTRACTOR Indemnities") harmless against all liability, loss, damage and expense (including reasonable attorneys' fees) resulting from or arising out of this Master Contract or its performance, to the extent that such loss, expense, damage or liability was proximately caused by the gross negligence or willful act of LEA, including, without limitation, its agents, employees, subcontracts or anyone employed directly or indirectly by it (excluding CONTRACTOR and/or any CONTRACTOR indemnities).

7/24/14

2014-2015 Proposed Bay Area Collaborative Master Contract.14.03.13

Contract Number 2579

Page 8 of 27

LEA represents that it is self-insured in compliance with the laws of the state of California, that the self-insurance covers district employees acting within the course and scope of their respective duties and that its self-insurance covers LEA's indemnification obligations under this Master Contract.

18. INDEPENDENT CONTRACTOR

This Master Contract is by and between two independent entities that have an independent contractual relationship. CONTRACTOR shall provide all services under this Agreement as an independent contractor, and neither party shall have the authority to bind or make any commitment on behalf of the other. Nothing contained in this Master Contract shall be deemed to create any association, partnership, joint venture or relationship of principal and agent, master and servant, or employer and employee between the LEA and CONTRACTOR and any of their employees, agents, affiliates or other representatives, or between the LEA and any individual assigned by CONTRACTOR to perform any services for the LEA. CONTRACTOR shall provide all services under this Master Contract as an independent contractor, and neither shall have the authority to bind or make any commitment on behalf of the other.

19. SUBCONTRACTING

CONTRACTOR shall provide written notification to LEA before subcontracting for special education and/or related services pursuant to this Master Contract. CONTRACTOR shall enter into an initial subcontract only with a provider who is certified as a nonpublic school or nonpublic agency to delivery any of the instructional or related services contemplated under this Master Contract. The LEA and the CONTRACTOR shall maintain a copy of the written approval. CONTRACTOR shall provide all required clearances for its employees, including, but not limited to fingerprint requirements, and tuberculosis. When subcontracting with a nonpublic agency, CONTRACTOR shall not charge LEA a higher rate than its own approved collaborative rate.

Furthermore, when CONTRACTOR enters into subcontracts for the provision of special education and/or related services (including without limitation transportation) for any student, CONTRACTOR shall cause each subcontractor to procure and maintain insurance during the term of each subcontract. Such subcontractor's insurance shall comply with the provisions of Section 16. Each subcontractor shall furnish the LEA with original endorsements and certificates of insurance effecting coverage required by Section 16. The endorsements are to be signed by a person authorized by that insurer to bind coverage on its behalf. The endorsements are to be on the forms provided by the LEA. All endorsements are to be received and approved by the LEA before the subcontractor's work commences. As an alternative to the LEA's forms, a subcontractor's insurer may provide complete, certified copies of all required insurance policies, including endorsements affective the coverage required by this Master Contract. All subcontractors must meet the requirements as contained in Section 46 Fingerprint Clearance Requirements and Section 47 Staff Qualifications of this Master Contract.

20. CONFLICTS OF INTEREST

CONTRACTOR and any member of its Board of Directors (or Trustees) shall avoid any relationship with LEA that constitutes or may constitute a conflict of interest pursuant to California Education Code Section 56042 and including, but not limited to, employment with LEA, provision of private party assessments and/or reports, and attendance at IEP/IFSP team meetings acting as a pupil's advocate.

Unless CONTRACTOR and LEA otherwise agree in writing, LEA shall neither execute an ISA with CONTRACTOR nor amend an existing ISA for a LEA pupil when a recommendation for special education and/or related services is based in whole or in part on assessment(s) or reports provided by CONTRACTOR to the LEA pupil without prior written authorization by LEA. This paragraph shall apply to CONTRACTOR regardless of when an assessment is performed or a report is prepared (i.e., before or after the LEA pupil is enrolled in CONTRACTOR's school/agency) or whether an assessment of the LEA pupil is performed or a report is prepared in the normal course of the services provided to the LEA pupil by CONTRACTOR.

When CONTRACTOR is a Nonpublic Agency, CONTRACTOR acknowledges that its authorized representative has read and understands Education Code section 56366.3 which provides, in relevant part, that no special education and/or related services provided by CONTRACTOR shall be paid for by LEA if provided by an individual who was an employee of LEA within the three hundred and sixty five (365) days prior to executing this Master Contract. This provision does not apply to any person who is able to provide designated instruction and services during the extended school year because he or she is otherwise employed for up to ten months of the school year by LEA.

21. NON-DISCRIMINATION

CONTRACTOR shall not unlawfully discriminate on the basis of actual or perceived race, color, national origin, ancestry, religion, age, marital status, pregnancy, physical or mental disability, medical condition, veteran status, gender, sex or sexual orientation, in employment or operation of its programs.

EDUCATIONAL PROGRAM

22. FREE AND APPROPRIATE PUBLIC EDUCATION (FAPE)

LEA shall provide CONTRACTOR with a copy of the IEP/IFSP including the Individualized Transition Plan (hereinafter referred to as "ITP") of each LEA pupil served by CONTRACTOR. Unless otherwise agreed to by the CONTRACTOR and the LEA, CONTRACTOR shall provide to each LEA pupil special education and/or related services (including transition services) within the nonpublic school or nonpublic agency consistent with the LEA pupil's IEP/IFSP and as specified in the ISA. If CONTRACTOR is a NPS, CONTRACTOR shall not accept an LEA pupil if it cannot provide or ensure the provision of the services outlined in the pupil's IEP/IFSP (California Education Code Section 56366.10(a)).

Unless otherwise agreed to between CONTRACTOR and LEA, CONTRACTOR shall be responsible for the provision of all appropriate supplies, equipment, or facilities for LEA pupils, as specified in the LEA pupil's IEP/IFSP and ISA. Supplies and equipment purchased and/or provided by the LEA remains the property of the LEA. Supplies and/or equipment provided by the CONTRACTOR remains the property of the CONTRACTOR, if CONTRACTOR is not specifically reimbursed by the LEA for that specific supply or equipment. CONTRACTOR shall make no charge of any kind to parents for special education and/or related services as specified in the LEA pupil's IEP/IFSP and ISA (including, but not limited to, screenings, assessments, or interviews that occur prior to or as a condition of the LEA pupil's enrollment under the terms of this Master Contract).

Voluntary services and/or activities not necessary for the LEA pupil to receive a free appropriate public education shall not interfere with the LEA pupil's receipt of special education and/or related services as specified in the LEA pupil's IEP/IFSP and ISA.

23. GENERAL PROGRAM OF INSTRUCTION

General Program

All nonpublic school and nonpublic agency services shall be provided consistent with the area of certification specified by CDE Certification and as defined in California Education Code section 56366 et seq. No service will be provided by the CONTRACTOR outside of the CONTRACTOR's certification unless otherwise agreed to by the LEA.

When CONTRACTOR is a nonpublic school, CONTRACTOR's general program of instruction shall: (a) be consistent with LEA's standards regarding required courses of study and curriculum; (b) include curriculum that addresses mathematics, literacy and the use of educational, assistive technology and transition services; (c) be consistent with CDE's standards regarding the particular course of study and curriculum; (d) provide the services as specified in the LEA pupil's IEP/IFSP and ISA. The State Standards and coursework selected for each pupil shall be aligned with the pupil's IEP/IFSP to meet the individual pupil's needs. LEA pupils shall have access to the following educational materials, services, and programs that are consistent with each student's individualized

7/24/14

2014-2015 Proposed Bay Area Collaborative Master Contract.14.03.13

Page 10 of 27

Contract Number 2579

educational program: (a) For kindergarten and grades 1-8 inclusive, state adopted Common Core State Standards (“CCSS”) for curriculum and instructional materials; and for grades 9-12 inclusive, standards-aligned, core curriculum and instructional materials used by any local educational agency that contracts with the non-public, non-sectarian school; (b) college preparation courses; (c) extracurricular activities, such as art, sports, music and academic clubs; (d) career preparation and vocational training, consistent with transition plans pursuant to state and federal law and; (e) supplemental assistance, including individual academic tutoring, psychological counseling, and career and college counseling (California Education Code 56366.10). CONTRACTOR’s general program of instruction shall be described in writing and a copy provided to LEA prior to the effective date of this Master Contract.

When CONTRACTOR serves LEA pupils in grades nine through twelve inclusive, LEA shall provide to CONTRACTOR a specific list of the course requirements to be satisfied by LEA pupils leading toward graduation or completion of diploma requirements.

When CONTRACTOR is a nonpublic agency and/or related services provider, CONTRACTOR’s general program of instruction and/or services shall be consistent with LEA and CDE guidelines and provided as specified in the LEA pupil’s IEP/IFSP and ISA. The nonpublic agency providing Behavior Intervention services shall develop a written treatment plan that specifies the nature of its’ nonpublic agency service for each LEA pupil within thirty (30) days of enrollment which shall be available upon request. CONTRACTOR shall immediately notify LEA in writing if no parent, guardian or adult care giver is present at the IEP meeting held to review and approve the treatment plan. CONTRACTOR shall provide to LEA a written description of the general program of instruction and/or services provided prior to the effective date of this Master Contract. Contractors providing Behavior Intervention services must have a trained Behavior Intervention Case Manager (BICM) or trained equivalent on staff.

Except for emergency situations requiring a change of location in order to continue the education of LEA pupils, school-based services may not be unilaterally converted by CONTRACTOR to a substitute program or provided at a location not specifically authorized by the IEP/IFSP team. Except for services provided by a contractor that is a licensed children’s institution, all services not provided in the school setting require the presence of, or the prior written consent of a parent, guardian or adult care giver during the delivery of services. LCI contractors shall ensure that appropriate and qualified residential or clinical staff is present during the provision of services under this Master Contract.

Transportation Services.

In the event that transportation services for a pupil served by CONTRACTOR pursuant to an Individual Services Agreement are to be provided by a party other than CONTRACTOR or the LEA or its transportation providers, such services shall be reflected in a separate agreement signed by the parties hereto, and provided to the LEA and SELPA Director by the CONTRACTOR. Except as provided below, CONTRACTOR shall compensate the transportation provider directly for such services, and shall charge the LEA for such services at the actual and reasonable rates billed by the transportation provider, plus a ten percent (.10) administrative fee, unless a “flat rate” is provided in the transportation contract. In the event that the transportation provider notifies the LEA or SELPA Director that CONTRACTOR is more than 90 days behind in payment for transportation services, LEA shall have the right, in its sole and exclusive discretion, but not the obligation, to make payment for such services directly to the transportation provider, and to deduct such payments from any sums owed to CONTRACTOR pursuant to this Master Contract and any Individual Services Agreement between the parties. In the event that the LEA makes direct payment of the transportation provider’s charges, it shall be entitled to withhold both the transportation charges themselves and such additional amount as shall be reasonably necessary to compensate the LEA for the staff and other costs incurred in making direct payment of those charges. The remedies provided to the LEA pursuant to this Paragraph shall not be exclusive. CONTRACTOR shall not include transportation through the use of services or equipment owned, leased or contracted through the LEA unless expressly provided in the Individual Services Agreement for the pupil transported.

When CONTRACTOR is a nonpublic agency, CONTRACTOR shall not provide transportation nor subcontract for transportation services for LEA pupil unless the LEA and the CONTRACTOR agree otherwise in writing.

24. INSTRUCTIONAL MINUTES

When CONTRACTOR is a nonpublic school, the total number of instructional minutes per school day provided by CONTRACTOR shall be at least equivalent to the number of instructional minutes per school day provided to LEA pupils at like grade level, attending LEA schools, unless otherwise specified in the pupil's IEP/IFSP, and shall be specified in the LEA pupil's ISA developed in accordance with the LEA pupil's IEP/IFSP.

For LEA pupils in grades pre-kindergarten through 12, unless otherwise specified in the LEA pupil's IEP/IFSP, the number of instructional minutes, excluding recess, lunch, and passing time, shall be at least the minimum as specified in Education Code Sections 46110-46147, and in no case will be less than the amount as specified in the IEP/IFSP. In addition, the total number of annual instructional minutes shall be at least equivalent to the total number of annual instructional minutes provided to LEA pupils attending LEA schools in like grade level unless otherwise specified in the LEA pupil's IEP/IFSP.

When CONTRACTOR is a nonpublic agency and/or related services provider, the total number of minutes per school day provided by CONTRACTOR shall be specified in the LEA pupil's ISA developed in accordance with the LEA pupil's IEP/IFSP.

25. CLASS SIZE

When CONTRACTOR is a nonpublic school, CONTRACTOR shall ensure that class size shall not exceed a ratio of one teacher per fourteen (14) pupils. Upon written approval by an authorized LEA representative, class size may be temporarily increased by a ratio of 1 teacher to sixteen (16) pupils when necessary to provide services to pupils with disabilities. For any billing period where the class size has exceeded sixteen (16) pupils for five consecutive school days, the CONTRACTOR shall have a 10% decrease in its approved daily rate for those LEA pupils that exceeded sixteen (16), for those days (over five).

In the event a nonpublic school is unable to fill a vacant teaching position responsible for direct instruction to students, and the vacancy has direct impact on the California Department of Education Certification of that school, the nonpublic school shall develop a plan to assure appropriate coverage of student by first utilizing existing certificated staff. The nonpublic school and the LEA may agree to one 30 school day period per contract year where class size may be increased to assure coverage by an appropriately credentialed teacher. Such an agreement shall be in writing and signed by both parties. This provision does not apply to a nonpublic agency.

CONTRACTOR providing special education instruction for individuals with exceptional needs between the ages of three and five years, inclusive, shall also comply with the appropriate instructional adult to child ratios pursuant to California Education Code sections 56440 et seq.

26. CALENDARS

The CONTRACTOR shall submit to LEA a school calendar with the total number of billable days not to exceed 180 days for the regular school year, plus extended school year billable days equivalent to the number of days determined by LEA's extended school year calendar, as determined by the IEP/IFSP team. Billable days shall include only those days that are included in the submitted and approved school calendar, and/or required by the IEP/IFSP for each pupil. CONTRACTOR shall adhere to the requirements for providing Extended School Year as outlined in Title 5, Article 4 of the California Code of Regulations. Unless otherwise specified by the pupils' IEP/IFSP, educational services shall occur at the school site.

When CONTRACTOR is a nonpublic agency, CONTRACTOR shall be provided with a LEA developed/approved calendar; CONTRACTOR herein agrees to observe holidays as specified in the LEA-developed/approved calendar. CONTRACTOR shall provide services pursuant to the LEA-developed/approved calendar, or as specified in the LEA pupil's IEP/IFSP and ISA. Unless otherwise specified in the LEA pupil's IEP/IFSP and ISA,

7/24/14

2014-2015 Proposed Bay Area Collaborative Master Contract.14.03.13

Contract Number 2579

Page 12 of 27

CONTRACTOR shall provide related services to LEA pupils on only those days that the LEA pupil's school of attendance is in session and the LEA pupil attends school. CONTRACTOR shall bill only for services provided on billable days of attendance as indicated on the LEA calendar unless otherwise specified in the LEA pupil's IEP/IFSP and ISA.

27. DATA REPORTING

CONTRACTOR shall agree to provide all data related to student information and billing information with LEA. CONTRACTOR shall agree to provide all data related to any and all sections of this contract and requested by and in the format require by the LEA. CONTRACTOR shall provide the LEA with invoices, attendance reports and progress reports for LEA pupils enrolled in CONTRACTOR's nonpublic school or nonpublic agency.

The LEA shall provide the CONTRACTORS with approved forms and/or format for such data including but not limited to invoicing, attendance reports and progress reports. The LEA may approve use of CONTRACTORS-provided forms at their discretion.

28. LEAST RESTRICTIVE ENVIRONMENT/DUAL ENROLLMENT

CONTRACTOR and LEA shall follow all LEA policies and procedures that support Least Restrictive Environment ("LRE") placement options and/or Dual Enrollment options for pupils to have access to the general curriculum and to be educated with their nondisabled peers to the maximum extent appropriate.

CONTRACTOR and LEA shall ensure that LRE placement options are addressed at all IEP/IFSP team meetings regarding pupils for whom ISAs have been or may be executed. This shall include IEP/IFSP team consideration of supplementary aids and services, goals and objectives necessary for placement in the LRE and that may be necessary to enable pupils to transition to less restrictive settings.

When an IEP/IFSP team has determined that an LEA pupil should be transitioned into the public school setting, CONTRACTOR shall assist the LEA in implementing the IEP/IFSP team's recommendations to support the transition.

29. STATEWIDE ACHIEVEMENT TESTING AND HIGH SCHOOL EXIT EXAMINATION

When CONTRACTOR is a nonpublic school, per implementation of Senate Bill 484, CONTRACTOR shall administer all Statewide assessments within the California Assessment of Student Performance and Progress ("CAASP"), Desired Results Developmental Profile ("DRDP"), achievement and abilities tests (using LEA-authorized assessment instruments), the Fitness Gram, California English Language Development Test ("CELDT"), and the California High School Exit Examination, as appropriate to the student, and mandated by LEA pursuant to LEA and state and federal guidelines. NPS staff will be trained in the administration of all State-wide assessments in accordance with the guidelines of Ed Code 56385. Verification of training will be maintained with CONTRACTOR.

CONTRACTOR is subject to the alternative accountability system developed pursuant to Education Code section 52052, in the same manner as public schools. Each LEA pupil placed with CONTRACTOR by the LEA shall be tested, as determined by the pupil's IEP, by qualified staff of CONTRACTOR in accordance with that accountability program. Contractor shall report the test results to the CDE as required by Education Code section 56366(a)(8)(A). Test results shall be made available to the CONTRACTOR by the LEA, if the results are not sent to the CONTRACTOR by the test publisher or CDE.

LEA shall provide NPS with the SSID for each LEA pupil. LEA shall cooperate with CONTRACTOR to accommodate CONTRACTOR's testing window. (Education Code Section 56366(a)(8)(B))

30. ATTENDANCE AT DISTRICT MANDATED MEETINGS

CONTRACTOR shall attend District mandated meetings when legal mandates, and/or LEA policy and procedures are reviewed, including but not limited to the areas of: curriculum, high school graduation, standards-based instruction, cultural and linguistic needs of pupils with disabilities, dual enrollment responsibilities, LRE responsibilities, transition services, and standardized testing. LEA shall provide CONTRACTOR with reasonable notice of mandated meetings. Attendance at such meetings does not constitute a billable service hour(s). After attending one meeting during the school year (including Extended School Year), upon request, a CONTRACTOR who is providing NPA services may request payment for services for attending any additional meetings mandated by the LEA. The request for payment will be at the CONTRACTOR'S agreed upon hourly rate.

31. POSITIVE BEHAVIOR INTERVENTIONS

CONTRACTOR shall comply with the requirements of Education Code section 56521.5 regarding positive behavior interventions. LEA students who exhibit serious behavioral challenges must receive timely and appropriate assessments and positive supports and interventions in accordance with the federal law and its implementing regulations. If the individualized education program ("IEP") team determines that a student's behavior impedes his or her learning or the learning of others, the IEP team is required to consider the use of positive behavioral interventions and supports, and other strategies, to address that behavior, consistent with Section 1414(d)(3)(B)(i) and (d)(4) of Title 20 of the United States Code and associated federal regulations. This could mean that instead of developing a BIP, the IEP team may conclude it is sufficient to address the student's behavioral problems through the development of behavioral goals and behavioral interventions to support those goals.

CONTRACTOR shall maintain a written policy pursuant to California Education Code section 56521.1 regarding emergency interventions and Behavioral Emergency Reports.

CONTRACTOR shall ensure that all of its staff members are trained annually in crisis intervention and emergency procedures as related to appropriate behavior management strategies.

Pursuant to Education Code section 56521.1 emergency interventions shall not be used as a substitute for a Behavior Intervention Plan (BIP), and instead may only be used to control behavior that is unpredictable and spontaneous. For an emergency intervention to be used, the behavior must pose a clear and present danger of serious physical harm to the individual with exceptional needs, or others. Before emergency interventions may be applied, the behavior must be of the kind that cannot be immediately prevented by a response less restrictive than the temporary application of a technique used to contain the behavior. Emergency intervention shall not be employed longer than necessary to contain the behavior. If a situation requires prolonged use of emergency intervention, staff must seek assistance from the school site administrator or a law enforcement agency.

CONTRACTOR shall complete a BER when an emergency occurs that is defined as a serious, dangerous behavior that staff has determined to present a clear and present danger to others. It requires a non-violent physical intervention to protect the safety of student, self, or others and a physical intervention has been used; or a physical intervention has not been used, but an injury or serious property damage has occurred. Personal Safety Techniques may or may not have been used. Emergencies *require* a BER form be completed and submitted to the LEA within twenty-four (24) hours for administrative action. CONTRACTOR shall notify Parent within twenty-four (24) hours via telephone. If the student does not have a Behavior Intervention Plan ("BIP") or Positive Behavior Intervention Plan ("PBIP"), an IEP team shall schedule a meeting to review the BER, determine if there is a necessity for a functional behavioral assessment, and to determine an interim plan. If the student already has a BIP, the IEP team shall review and modify the BIP if a new serious behavior has been exhibited or existing behavioral interventions have proven to be ineffective. CONTRACTOR shall schedule with LEA an IEP meeting within two (2) days.

7/24/14

2014-2015 Proposed Bay Area Collaborative Master Contract.14.03.13

Contract Number 2579

Page 14 of 27

CONTRACTOR shall not authorize, order, consent to, or pay for any of the following prohibited interventions, or any other intervention similar to or like the following: (a) any intervention that is designed to, or likely to, cause physical pain; (b) releasing noxious, toxic, or otherwise unpleasant sprays, mists, or substances in proximity to the LEA pupil's face; (c) any intervention which denies adequate sleep, food, water, shelter, bedding, physical comfort, or access to bathroom facilities; (d) any intervention which is designed to subject, used to subject, or likely to subject the LEA pupil to verbal abuse, ridicule, or humiliation, or which can be expected to cause excessive emotional trauma; (e) restrictive interventions which employ a device, material, or objects that simultaneously immobilize all four extremities, including the procedure known as prone containment, except that prone containment or similar techniques may be used as a short term emergency intervention by CONTRACTOR's trained and qualified personnel as allowable by applicable law and regulations; (f) locked seclusion except as allowable by applicable law and regulations; (g) any intervention that precludes adequate supervision of individual; and (h) any intervention which deprives the LEA pupil of one or more of his or her senses, pursuant to California Code of Regulations 3052(l) (1-8).

32. PUPIL DISCIPLINE

CONTRACTOR shall maintain and abide by a written policy for pupil discipline that is consistent with state and federal law and regulations.

When CONTRACTOR seeks to remove a LEA pupil from his/her current educational placement for disciplinary reasons, CONTRACTOR shall immediately submit a written discipline report to the LEA. Written discipline reports shall include, but not be limited to: the LEA pupil's name; the time, date, and description of the misconduct; the disciplinary action taken by CONTRACTOR; and the rationale for such disciplinary action. A copy of the LEA pupil's behavior plan, if any, shall be submitted with the written discipline report. CONTRACTOR and LEA agree to participate in a manifestation determination at an IEP/IFSP meeting no later than the tenth (10th) day of suspension. LEA shall notify and invite CONTRACTOR representatives to the IEP/IFSP team meeting where the manifestation determination will be made.

33. IEP/IFSP TEAM MEETINGS

Upon referral of an LEA pupil to CONTRACTOR, the LEA shall provide CONTRACTOR with a copy of that pupil's IEP/IFSP, as well as available assessment information, and facilitate, if requested, an observation of the pupil. CONTRACTOR retains the right to decline enrollment of any pupil, unless ordered by the Office of Administrative Hearing (OAH) or a Court of Competent Jurisdiction. CONTRACTOR shall notify the LEA written notification of its intent to decline enrollment of the LEA pupil.

An IEP/IFSP team meeting shall be convened at least annually to evaluate: (1) the educational progress of each pupil placed with CONTRACTOR, including all state assessment results pursuant to the requirements of Education Code section 52052; (2) whether or not the needs of the LEA pupil continue to be best met at the nonpublic school; and (3) whether changes to the LEA pupil's IEP/IFSP are necessary, including whether the pupil may be transitioned to a public school setting. With parent and LEA concurrence, an IEP team may excuse a required IEP team member either from the entire meeting or after the member's report.

Each LEA pupil shall be allowed to provide confidential input to any representative of his or her IEP/IFSP team. Except as otherwise provided in the Master Contract, CONTRACTOR and LEA shall participate in all IEP/IFSP team meetings regarding LEA pupils for whom ISAs have been or may be executed. A CONTRACTOR who is providing NPA services may request payment for services for attending any meeting that occurs after the Annual Review of the IEP/IFSP. At any time during the term of this Master Contract, the parent, the CONTRACTOR or the LEA may request a review of the pupil's IEP/IFSP, subject to all procedural safeguards required by law, including reasonable notice given to, and participation of, the CONTRACTOR in the meeting. Every effort shall be made to schedule IEP/IFSP team meetings at a time and place that is mutually convenient to parents, CONTRACTOR and LEA. CONTRACTOR shall provide to LEA assessments and written assessment reports by service providers upon request and/or pursuant to LEA policy and procedures.

Changes in any LEA pupil's educational program, including instruction, services, or instructional setting, provided under this Master Contract may only be made on the basis of revisions to the pupil's IEP/IFSP. In the event that the CONTRACTOR believes the pupil requires a change of placement, the CONTRACTOR may request a review of the pupil's IEP/IFSP for the purposes of consideration of a change in the pupil's placement. Pupil is entitled to remain in the last agreed upon and implemented placement unless parent agrees otherwise or an interim alternative educational placement is deemed lawful and appropriate by LEA or OAH.

34. SURROGATE PARENTS

CONTRACTOR shall comply with LEA procedures for obtaining surrogate parents from the LEA.

35. DUE PROCESS PROCEEDINGS

CONTRACTOR shall fully participate, without remuneration, in special education due process proceedings related to LEA pupils enrolled in CONTRACTOR's education program, including mediations and hearings, as requested by LEA and /or OAH. CONTRACTOR shall also fully participate in the investigation and provision of documentation related to any complaint filed with the State of California, the Office of Civil Rights, or any other state and/or federal governmental body or agency.

36. COMPLAINT PROCEDURES

CONTRACTOR shall maintain and adhere to its written procedures for responding to parent complaints. These procedures shall include annually notifying and providing parents of LEA pupils with appropriate information (including complaint forms) for the following: (1) Uniform Complaint Procedures pursuant to Title 5 of the California Code of Regulations section 4600 et seq.; (2) Nondiscrimination policy pursuant to Title 5 of the California Code of Regulations section 4960 (a); (3) Sexual Harassment Policy, California Education Code 231.5 (a) (b) (c); (4) Title IX Pupil Grievance Procedure, Title IX 106.8 (a) (d) and 106.9 (a); and (5) Notice of Privacy Practices in compliance with Health Insurance Portability and Accountability Act (HIPPA). CONTRACTOR shall include verification of these procedures to the LEA.

37. LEA PUPIL PROGRESS REPORTS/REPORT CARDS AND ASSESSMENTS

Unless LEA requests in writing that progress reports be provided on a monthly basis, progress reports shall be sent by CONTRACTOR to LEA and parents no later than October 30th, January 30th, April 30th, and July 30th or as otherwise specified on the IEP/IFSP or requested in writing by the LEA, with respect to LEA pupils enrolled in CONTRACTOR's educational program. An updated report shall be submitted if there is no current progress report when LEA pupil is scheduled for a review by the LEA's IEP/IFSP team or when an LEA pupil's enrollment is terminated. Payment of invoices may be held until progress reports are provided. A copy of the progress reports/report cards shall be maintained at the CONTRACTOR's place of business and made available upon request of LEA and/or the LEA pupil's parent(s).

CONTRACTOR shall complete academic or other assessment of the LEA pupil one month prior to the LEA pupil's annual or triennial review IEP/IFSP team meeting for the purpose of reporting the LEA pupil's present levels of performance at the IEP/IFSP team meeting as required by state and federal laws and regulations and pursuant to LEA policies, procedures, and/or practices. Supporting documentation, such as test protocols and data collection, shall be made available to LEA upon request. CONTRACTOR shall not charge the LEA pupil's parent(s) or LEA for the provision of progress reports, report cards, and/or any assessments, interviews, or meetings. Additional formalized standardized assessments shall be at the determination of the IEP team and the responsibility of the LEA unless otherwise agreed upon between LEA and CONTRACTOR. If Contractor is asked to provide formalized standardized assessment, such service will be paid at the rate stated in Section 62.

38. TRANSCRIPTS

When CONTRACTOR is a nonpublic school, CONTRACTOR, at the close of each semester or upon LEA student transfer, shall prepare transcripts for LEA pupils in grades nine through twelve inclusive, and submit them on LEA approved forms to the LEA pupil's district of residence, for evaluation of progress toward completion of diploma requirements, or if appropriate, a Certificate of Completion, as specified in LEA Procedures. CONTRACTOR shall submit to the LEA names of LEA pupils and their schools of residence for whom transcripts have been submitted as specified by the LEA.

39. LEA PUPIL CHANGE OF RESIDENCE

Within three (3) school days after CONTRACTOR or LEA becomes aware of a LEA pupil's change of residence, CONTRACTOR shall notify LEA and/or the LEA shall notify CONTRACTOR of the LEA pupil's change of residence as specified in LEA Procedures. Upon enrollment, CONTRACTOR shall notify parents in writing of the parent's obligation to notify CONTRACTOR of the LEA pupil's change of residence. CONTRACTOR shall maintain, and provide upon request by LEA, documentation of such notice to parents.

If the LEA pupil's change of residence is to a residence outside of LEA's service boundaries or CONTRACTOR fails to follow the procedures specified in this provision, LEA shall not be responsible for the costs of services delivered after the LEA pupil's change of residence, if CONTRACTOR had knowledge or should reasonably have had knowledge of the LEA pupil's change of residence.

40. WITHDRAWAL OF LEA PUPIL FROM PROGRAM

CONTRACTOR shall immediately report, by telephone, to the LEA when a LEA pupil is withdrawn from school and/or services. CONTRACTOR shall confirm such telephone call on LEA approved forms and submit within three (3) days.

41. PARENT ACCESS

CONTRACTOR shall provide for reasonable parental access to LEA pupils and all facilities including, but not limited to, the instructional setting, recreational activity areas, meeting rooms and LEA pupil living quarters, for those parents whose children reside in the living quarters. CONTRACTOR shall comply with any known court orders regarding parental visits and access to LEA pupils.

CONTRACTORS operating programs with residential components shall cooperate with a parent's reasonable request for LEA pupil visits in their home during, but not limited to, holidays and weekends.

42. SERVICES AND SUPERVISION ON PUBLIC SCHOOL CAMPUSES

If CONTRACTOR provides services on LEA public school campuses, CONTRACTOR shall comply with Penal Code Section 627.1 et. seq., and LEA procedures regarding visitors to school campuses specified by LEA policy and in the LEA Procedures, and shall follow the procedures of the campus being visited. CONTRACTOR shall be responsible for purchase and provision of the supplies and assessment tools necessary to implement the provision of services on LEA public school campuses.

43. LICENSED CHILDREN'S INSTITUTION CONTRACTORS

If CONTRACTOR is a licensed children's institution (hereinafter referred to as "LCI"), CONTRACTOR shall adhere to all legal requirements regarding educational placements for LCI pupils as stated in Education Code 56366 (a) (2) (C), 56366.9, Health and Safety Code section 1501.1(b), AB 1858, AB490 (Chapter 862, Statutes of 2003) and the procedures set forth in the LEA Procedures. A LCI shall not require that a pupil be placed in its nonpublic school as a condition of being placed in its residential facility.

If CONTRACTOR is a nonpublic, nonsectarian school that is owned, operated by, or associated with a LCI, CONTRACTOR shall provide to LEA, on a quarterly basis, a list of all LEA pupils, including those identified as eligible for special education. For those identified special education pupils, the list shall include: 1) special

education eligibility at the time of enrollment, and 2) the educational placement and services specified in each pupil's IEP/IFSP at the time of enrollment.

44. STATE MEAL MANDATE

When CONTRACTOR is a nonpublic school, CONTRACTOR and LEA shall satisfy the State Meal Mandate under California Education Code sections 49530, 49530.5 and 49550.

45. MONITORING

CONTRACTOR shall allow access by LEA to its facilities for periodic monitoring of each LEA pupil's instructional program and shall be invited to participate in the review of each pupil's progress. LEA shall have access to observe each LEA pupil at work, observe the instructional setting, interview CONTRACTOR, and review each LEA pupil's records and progress. Such access shall include unannounced monitoring visits. When making site visits, LEA shall initially report to CONTRACTOR's site administrative office.

If CONTRACTOR is also a LCI, LEA shall annually evaluate whether CONTRACTOR is in compliance with Education Code section 56366.9 and Health and Safety Code section 1501.1(b).

During the term of this Master Contract, CONTRACTOR shall participate in a District Validation Review to be conducted as aligned with the CDE On-site Review or more often if necessary. This review will address programmatic aspects of the Nonpublic School/Agency, compliance with relevant state and federal regulations, and Master Contract compliance. CONTRACTOR shall complete and submit a Nonpublic School/Agency Self-Assessment Checklist submitted as specified in the LEA.

CONTRACTOR shall participate in Coordinated Compliance Review ("CCR") and Self Review in accordance with requirements of CDE. CONTRACTOR will use and follow all LEA forms and procedures required for compliance.

CONTRACTOR understands that LEA reserves the right to institute a program audit with or without cause. The program audit may include, but is not limited to, a review of core compliance areas of health and safety; curriculum/instruction; related services; and contractual, legal, and procedural compliance.

When CONTRACTOR is a nonpublic school, CONTRACTOR shall prepare a School Accountability Report Card in accordance with California Education Code Section 56366(a)(9) and 33126 and state guidelines.

PERSONNEL

46. FINGERPRINT CLEARANCE REQUIREMENTS

CONTRACTOR shall comply with the requirements of California Education Code section 44237, 35021.1 and 35021.2 including, but not limited to: obtaining clearance from both the California Department of Justice (hereinafter referred to as "CDOJ") and clearance from the Federal Bureau of Investigation (hereinafter referred to as "FBI") for CONTRACTOR's employees and volunteers, unless CONTRACTOR determines that the volunteers will have no direct contact with LEA pupils, prior to service with any LEA pupil. CONTRACTOR hereby agrees that CONTRACTOR's employees and volunteers, unless CONTRACTOR determines that the volunteers will have no direct contact with LEA pupils, shall not come in contact with LEA pupils until CDOJ and FBI clearance are ascertained. CONTRACTOR shall certify in writing to LEA that none of its employees, and volunteers, unless CONTRACTOR determines that the volunteers will have no direct contact with LEA pupils, or contractors who may come into contact with LEA pupils have been convicted of a violent or serious felony as those terms are defined in California Education Code section 44237(h), unless despite the employee's conviction of a violent or serious felony, he or she has met the criteria to be eligible for employment pursuant to California Education Code

section 44237 (i) or (j). In addition, CONTRACTOR shall make a request for subsequent arrest service from the CDOJ as required by California Penal Code section 11105.2.

The passage of AB 389 amends Education Code sections 44237 and 56366.1 as to the verification that the CONTRACTOR has received a successful criminal background check clearance and has enrolled in subsequent arrest notice service, as specified, **for each owner, operator, and employee of the nonpublic, nonsectarian school or agency**. Further this bill deletes the exemption for applicants possessing a valid California state teaching credential or who are currently licensed by another state agency that requires a criminal record summary, from submitting 2 sets of fingerprints for the purpose of obtaining a criminal record summary from the Department of Justice and the Federal Bureau of Investigation. Notwithstanding the restrictions on sharing and destroying criminal background check information, CONTRACTOR, upon demand, shall make available to the State Superintendent evidence of a successful criminal background check clearance and enrollment in subsequent arrest notice service, as provided, for each owner, operator, and employee of the nonpublic, nonsectarian school or agency. CONTRACTOR is required to retain the evidence with their "Custodian of Records", as specified, for all staff, including those licensed or credentialed by another state agency. Background clearances and proof of subsequent arrest notification service as required by California Penal Code section 11105.2 for all staff shall be provided upon request to the State Superintendent.

47. STAFF QUALIFICATIONS

CONTRACTOR shall ensure that all individuals employed, contracted, and/or otherwise hired by CONTRACTOR to provide classroom and/or individualized instruction or related services hold a license, certificate, permit, or other document equivalent to that which staff in a public school are required to hold in the service rendered consistent with Education Code section 56366.1(n)(1) and are qualified pursuant to Title 5 of the California Code of Regulations sections 3001(y), 3064 and 3065.

Only those nonpublic, nonsectarian schools or agencies located outside of California that employ staff that hold a current valid credential or license to render special education and related services as required by that state shall be eligible to be certified.

CONTRACTOR shall comply with personnel standards and qualifications regarding instructional aides and teacher assistants respectively pursuant to Federal requirements and California Education Code sections 45340 et seq. and 45350 et seq. CONTRACTOR shall comply with all laws and regulations governing the licensed professions, including but not limited to, the provisions with respect to supervision.

Notwithstanding the foregoing, if current license or credential documents are not available through no fault of the NPS/A, timely application having theretofore been made, this Master Contract shall remain in effect until such documents are made available to the NPS/A from the Consumer Affairs Department or the Commission on Teacher Credentialing. The NPS/A shall in turn submit copies of same to the LEA within five (5) business days of receipt by the NPS/A.

48. VERIFICATION OF LICENSES, CREDENTIALS AND OTHER DOCUMENTS

CONTRACTOR shall submit to LEA a staff list, and copies of all current licenses, credentials, permits and/or other documents, which entitle the holder to provide special education and/or related services by individuals employed, contracted, and/or otherwise hired by CONTRACTOR. CONTRACTOR shall notify the CDE and the LEA in writing as specified in the LEA Procedures and CDE within forty-five (45) days when personnel changes occur which may affect the provision of special education and/or related services to LEA pupils as specified in the LEA Procedures. Notwithstanding the foregoing, if current license or credential documents are not available through no fault of the NPS/A, timely application having theretofore been made, this Master Contract shall remain in effect until such documents are made available to the NPS/A from the Consumer Affairs Department or the Commission on Teacher Credentialing. The NPS/A shall in turn submit copies of same to the LEA within five (5) business days of receipt by the NPS/A.

7/24/14

2014-2015 Proposed Bay Area Collaborative Master Contract.14.03.13

Contract Number 2579

Page 19 of 27

CONTRACTOR shall monitor the status of licenses, credentials, permits and/or other documents for all individuals employed, contracted, and/or otherwise hired by CONTRACTOR to provide special education services to LEA students. CONTRACTOR shall provide to LEA updated information regarding the status of licenses, credentials, permits and/or other documents as specified in LEA Procedures. CONTRACTOR will be considered to be in breach of this contract for any service provided by an unqualified provider or one who has an expired credential. In such an event, the provider shall be paid at 70% of the agreed upon rate.

49. STAFF ABSENCE

When CONTRACTOR is a nonpublic school and CONTRACTOR's classroom teacher is absent, CONTRACTOR shall provide an appropriately credentialed substitute teacher in the absent teacher's classroom in accordance with California Education Code section 56061. CONTRACTOR shall provide to LEA documentation of substitute coverage on LEA substitute teacher log. Substitute teachers shall remain with their assigned class during all instructional time. LEA shall not be responsible for payment for instruction and/or services when an appropriately credentialed substitute teacher is not provided. If a teacher is absent and a non-qualified substitute has been provided, CONTRACTOR will notify the LEA immediately. The LEA will determine how to address the denial of FAPE.

When CONTRACTOR is a nonpublic agency and/or related services provider, and CONTRACTOR's service provider is absent, CONTRACTOR shall provide a qualified (as defined in section eight (8) of this Master Contract and as determined by LEA) substitute, unless LEA provides appropriate coverage in lieu of CONTRACTOR's service providers. LEA will not pay for services unless a qualified substitute is provided and/or CONTRACTOR provides a mutually agreed upon plan evidencing the provision of "make-up" services by a qualified service provider within thirty (30) calendar days from the date on which the services should have been provided. Provider shall notify LEA immediately of the development of the plan for any missed services that include: 5 or more consecutive days of specialized academic instruction (SAI) or more than 2 weeks of missed related services. CONTRACTOR shall not "bank" or "carry over" make up service hours under any circumstances, unless otherwise agreed to in writing by CONTRACTOR and LEA.

HEALTH AND SAFETY MANDATES

50. HEALTH AND SAFETY

CONTRACTOR shall comply with all applicable federal, state, local, and LEA laws, regulations, ordinances, policies, and procedures regarding pupil and employee health and safety. CONTRACTOR shall comply with the requirements of California Education Code sections 35021 et. seq. regarding the examination of CONTRACTOR's employees and volunteers for tuberculosis. CONTRACTOR shall provide to LEA documentation for each individual volunteering, employed, contracted, and/or otherwise hired by CONTRACTOR of such compliance before an individual comes in contact with an LEA pupil. CONTRACTOR will comply with the requirements of California Education Code section 35021 et seq., regarding preventing registered sex offenders from volunteering and to request fingerprinting clearance of volunteers.

CONTRACTOR shall comply with OSHA Blood Borne Pathogens Standards, Title 29 Code of Federal Regulations (CFR) section 1910.1030, when providing medical treatment or assistance to a pupil. CONTRACTOR further agrees to provide annual training regarding universal health care precautions and to post required notices in areas designated in the California Health and Safety Code.

51. FACILITIES, FACILITIES MODIFICATIONS AND FIRE DRILLS

a. Facilities

CONTRACTOR shall provide special education and/or related services to LEA pupils in facilities that comply with all applicable federal, state, and local laws, regulations, and ordinances related to, but not limited to:

7/24/14

2014-2015 Proposed Bay Area Collaborative Master Contract.14.03.13

Contract Number 2579

Page 20 of 27

disability access; fire, health, sanitation, and building standards and safety; fire warning systems; zoning permits; and occupancy capacity. CONTRACTOR shall be responsible for any structural changes and/or modifications to CONTRACTOR's facilities as required complying with applicable federal, state, and local laws, regulations, and ordinances.

b. Fire Drills

When CONTRACTOR is a nonpublic school, CONTRACTOR shall conduct fire drills monthly for elementary and intermediate students and twice per school year for secondary students, as required by Title 5 California Code of Regulations, Section 550.

52. ADMINISTRATION OF MEDICATION

CONTRACTOR shall comply with the requirements of California Education Code section 49423 when CONTRACTOR serves an LEA pupil that is required to take prescription and/or over-the-counter medication during the school day. CONTRACTOR may designate personnel to assist the LEA pupil with the administration of such medication after the LEA pupil's parent(s) provides to CONTRACTOR: (a) a written statement from a physician detailing the type, administration method, amount, and time schedules by which such medication shall be taken; and (b) a written statement from the LEA pupil's parent(s) granting CONTRACTOR permission to administer medication(s) as specified in the physician's statement. CONTRACTOR shall maintain, and provide to LEA upon request, copies of such written statements. CONTRACTOR shall maintain a written log for each LEA pupil to whom medication is administered. Such written log shall specify the LEA pupil's name; the type of medication; the date, time, and amount of each administration; and the name of CONTRACTOR's employee who administered the medication. Any change in medication type, administration method, amount or schedule must be authorized by both a licensed physician and parent.

53. INCIDENT/ACCIDENT REPORTING

CONTRACTOR shall submit within 24 hours by mail, any accident or incident report to the LEA. CONTRACTOR shall properly submit required accident or incident reports pursuant to the procedures specified in LEA Procedures.

54. MANDATED REPORTING REQUIREMENTS

CONTRACTOR hereby agrees to annually train all staff members, including volunteers, so that they are familiar with and agree to adhere to its own child and dependent adult abuse reporting obligations and procedures as specified in California Penal Code section 11164 et seq. To protect the privacy rights of all parties involved (i.e., reporter, child and alleged abuser), reports will remain confidential as required by law and professional ethical mandates. A written notice acknowledging the legal requirements of such reporting and verification of staff adherence to such reporting shall be submitted to the LEA.

CONTRACTOR agrees to provide annual training to all employee and volunteer staff regarding mandated child abuse reporting laws, and shall maintain documentation, signed by each staff member receiving such training. CONTRACTOR agrees that its obligations to report incidents of abuse or neglect to the LEA are in addition to, and not in lieu of, CONTRACTOR's obligation to immediately report suspected abuse or neglect to the appropriate public authorities. CONTRACTOR shall maintain confidential records of any report of suspected child abuse and shall inform the LEA by facsimile or mail within 24 hours of becoming aware of circumstances including, but not limited to allegations of abuse involving a staff member or school volunteer.

CONTRACTOR shall notify the LEA of general concerns regarding the health and safety of a pupil that may impact the pupil's educational program, including the need for mental health services, injuries requiring medical attention or injuries resulting from physical restraint.

55. SEXUAL HARASSMENT

CONTRACTOR shall have a Sexual and Gender Identity harassment policy that clearly describes the kinds of conduct that constitutes sexual harassment and that is prohibited by the CONTRACTOR's policy, as well as federal and state law. The policy should include procedures to make complaints without fear of retaliation, and for prompt and objective investigations of all sexual harassment complaints. CONTRACTOR further agrees to provide annual training to all employees regarding the laws concerning sexual harassment and related procedures.

56. REPORTING OF MISSING CHILDREN

CONTRACTOR assures LEA that all staff members, including volunteers, are familiar with and agree to adhere to requirements for reporting missing children as specified in California Education Code section 49370. A written statement acknowledging the legal requirements of such reporting and verification of staff adherence to such reporting shall be properly submitted to the LEA. The written statement shall be submitted as specified by the LEA.

FINANCIAL

57. ENROLLMENT, CONTRACTING, SERVICE TRACKING, ATTENDANCE REPORTING, AND BILLING PROCEDURES

CONTRACTOR shall assure that the school or agency has the necessary financial resources to provide an appropriate education for the children enrolled and will distribute those resources in such a manner to implement the IEP/IFSP for each and every child.

CONTRACTOR shall be paid for the provision of special education and/or related services specified in the LEA pupil's IEP/IFSP and ISA. All payments by LEA shall be made in accordance with the terms and conditions of this Master Contract.

CONTRACTOR shall maintain registers for the basic education program and each related service. Original attendance forms shall be completed by the actual service provider whose signature shall appear on such forms and shall be available for review, inspection, or audit by LEA during the effective period of this contract and for a period of five (5) years after the date of origination. CONTRACTOR shall verify the accuracy of minutes of reported attendance that is the basis of services being billed for payment.

CONTRACTOR shall submit accurate and timely invoices and related documents to LEA for payment, for each calendar month when education or related services were provided to an LEA student. Invoices shall be submitted no later than thirty (30) days after the end of the attendance accounting period in which the services were rendered. LEA shall make payment to CONTRACTOR based on the number of billable days of attendance and hours of service at rates specified in this contract within forty-five (45) days of LEA's receipt of properly submitted hard copy of invoices prepared and submitted as specified in California Education Code Section 56366.5. CONTRACTOR shall correct deficiencies and submit rebilling invoices no later than thirty (30) calendar days after the invoice is returned by LEA. LEA shall pay properly submitted re-billing invoices no later than forty-five (45) days from the date a completely corrected re-billing invoice is received by LEA.

If the LEA fails to comply with the provision of payment within 45 days of receipt of the request for payment of services, the CONTRACTOR may require the LEA to pay an additional amount of 1-1/2 percent of the unpaid balance per month until full payment is made (California Education Code 56366.6 (b)). Upon written notification of dispute, CONTRACTOR shall not apply additional charges to the disputed bill until the matter is resolved.

58. RIGHT TO WITHHOLD PAYMENT

LEA may withhold payment to CONTRACTOR when: (a) CONTRACTOR has failed to perform, in whole or in part, under the terms of this contract; (b) CONTRACTOR was overpaid by LEA as determined by inspection, review, and/or audit of its program, work, and/or records; (c) CONTRACTOR has failed to provide supporting documentation with an invoice, as required by Section 57; (d) education and/or related services are provided to LEA pupils by personnel who are not appropriately credentialed, licensed, or otherwise qualified; (e) LEA has not received prior to school closure or contract termination, all documents concerning one or more LEA pupils enrolled in CONTRACTOR's educational program; (f) CONTRACTOR fails to confirm a pupil's change of residence to another district or confirms the change of residence to another district, but fails to notify LEA with five (5) days of such confirmation; or (g) CONTRACTOR receives payment from Medi-Cal or from any other agency or funding source for a service provided to a LEA pupil.

The amount which may be withheld by LEA with respect to each of the subparagraphs of the preceding paragraph are as follows: (a): the value of the service CONTRACTOR failed to perform; (b): the amount of overpayment; (c): the entire portion of the invoice for which satisfactory documentation has not been provided by CONTRACTOR (d): the amount invoiced for services provided by the individual not appropriately credentialed, licensed, or otherwise qualified; (e): the proportionate amount of the invoice related to the applicable pupil for the time period from the date of the violation occurred and until the violation is cured; or (f): the amount paid to CONTRACTOR by Medi-Cal or another agency or funding source for the service provided to the LEA pupil.

If LEA determines that cause exists to withhold payment to CONTRACTOR, LEA shall, within ten (10) business days of receipt of such invoice, provide to CONTRACTOR written notice that LEA is withholding payment. Such notice shall specify the basis or bases for LEA's withholding payment and the amount to be withheld. Within thirty (30) days from the date of receipt of such notice, CONTRACTOR shall take all necessary and appropriate action to correct the deficiencies that form the basis for LEA's withholding payment or submit a written request for extension of time to correct the deficiencies. Upon receipt of CONTRACTOR's written request showing good cause, LEA shall extend CONTRACTOR's time to correct deficiencies (usually an additional thirty (30) days), otherwise payment will be denied.

If after subsequent request for payment has been denied and CONTRACTOR believes that payment should not be withheld, CONTRACTOR shall send written notice to LEA specifying the reason it believes payment should not be withheld. LEA shall respond to CONTRACTOR's notice within thirty (30) business days by indicating that a warrant for the amount of payment will be made or stating the reason LEA believes payment should not be made. If LEA fails to respond within thirty (30) business days or a dispute regarding the withholding of payment continues after the LEA's response to CONTRACTOR's notice, CONTRACTOR shall invoke the following escalation policy.

- a. Persons involved after forty-one (41) business days: If CONTRACTOR notifies LEA that the dispute has not been resolved by the LEA Specialist, LEA's Administrator will become involved and shall attempt to resolve the dispute. The LEA Coordinator shall respond to the CONTRACTOR in writing within ten (10) business days.
- b. Persons involved after fifty-one (51) business days: If CONTRACTOR notifies LEA that the dispute has not been resolved by the LEA Administrator, the SELPA Director shall become involved. The SELPA Director shall respond to the CONTRACTOR in writing within ten (10) business days. This shall be the final LEA determination regarding the withholding of payment.
- c. Persons involved after sixty-one (61) business days: Dispute Resolution, as defined in the SELPA's Local Plan, shall be followed.

If the dispute has not been resolved through the SELPA's Dispute Resolution process, the party claiming injury may seek legal or CDE redress, or may submit, if mutually agreed to in writing by the parties, the matter to binding arbitration by an arbitrator or arbitration service agreed upon by the parties. Each party shall be responsible for their own fees for arbitration, if applicable. The parties agree that this Master Contract provision

dealing with Master Contract disputes does not alter the parties' right to bring action in accordance with the applicable statute of limitations under state or federal law.

59. PAYMENT FROM OUTSIDE AGENCIES

CONTRACTOR shall notify LEA when Medi-Cal or any other agency is billed for the costs associated with the provision of special education and/or related services covered by this Master Contract or the ISA to LEA pupils. Upon request, CONTRACTOR shall provide to LEA any and all documentation regarding reports, billing, and/or payment by Medi-Cal or any other agency for the costs associated with the provision of special education and/or related services covered by this Master Contract or ISA to LEA pupils.

60. PAYMENT FOR ABSENCES

Two accounting/billing options are offered at the discretion of the LEA: "Excused Absence" or "Positive Attendance." In neither case will CONTRACTOR bill for any absences during Extended School Year (ESY).

Excused Absence:

No later than the 8th consecutive day of a pupil's absence, CONTRACTOR shall notify LEA of such absence. If CONTRACTOR fails to provide such notice by the 8th day of consecutive absence, CONTRACTOR shall not be compensated for services delivered during continuing absence after the 8th consecutive day of absence.

The LEA shall not be responsible for payment for more than eight (8) cumulative days of excused absences in one semester unless a written time extension is granted by LEA.

LEA shall not be responsible for payment for days of unexcused absences.

All excused absences must be verified and a copy must be submitted to LEA with the monthly invoice. All documentation must be kept for at least five (5) years from the date of origination.

Only the individuals listed below may verify the reason for absence:

1. School or public health nurse
2. Physician
3. Principal
4. Teacher
5. School employee assigned to make such verification
6. Student eighteen years of age or over
7. Parent

Any reasonable method which established the reason for the absence may be used:

Written note from parent, guardian, representative or adult pupil (over 18 or emancipated)

Telephone conversation with parent, guardian, representative, or adult pupil (over 18 or emancipated)

Standards for excused absences are defined in the education code. Contractor is responsible for verification of excused absence in accordance with current requirements.

Positive Attendance:

A factor of 1.055 shall be applied to all approved rates when a Positive Attendance method is used. Actual days of attendance without exception shall be counted as a unit of service.

NONPUBLIC AGENCY PUPIL ABSENCE

If CONTRACTOR is a nonpublic agency, it shall notify LEA of the absence of an LEA pupil no later than the fifth consecutive service day of the pupil's absence, as specified in the LEA Procedures. A unit of service for payment purposes shall not be credited for an excused absence when CONTRACTOR is provided 24 hours advance verbal notification of the pupil's absence. A unit of service for payment purposes shall not be credited to CONTRACTOR for CONTRACTOR'S staff development days.

7/24/14

2014-2015 Proposed Bay Area Collaborative Master Contract.14.03.13

Contract Number 2579

Page 24 of 27

61. INSPECTION AND AUDIT

The CONTRACTOR shall maintain and the LEA shall have the right to examine and audit all of the books, records, documents, accounting procedures and practices and other evidence that reflect all costs claimed to have been incurred or fees claimed to have been earned under this Master Contract.

CONTRACTOR shall provide access to LEA to all records including, but not limited to: pupil records as defined by California Education Code section 49061(b). CONTRACTOR shall make available to LEA all budgetary information including operating budgets submitted by CONTRACTOR to LEA for the relevant contract period being audited.

CONTRACTOR shall provide access to LEA to all records including, but not limited to: student records as defined by California Education Code section 49061(b); registers and roll books of teachers; daily service logs and notes or other documents used to record the provision of related services; Medi-Cal/daily service logs and notes and other documents used to record provision of services provided by instructional assistants, behavior intervention aides, bus aides, and supervisors; absence verification records (parent/doctor notes, telephone logs, and related documents); bus rosters; staff lists specifying credentials held, business licenses held, documents evidencing other qualifications, social security numbers, dates of hire, and dates of termination; staff time sheets; non-paid staff and volunteer sign-in sheets; transportation and other related service subcontracts; school calendars; bell/class schedules; liability and worker's compensation insurance policies; state nonpublic school and/or agency certifications; marketing materials; by-laws; lists of current board of directors/trustees, if incorporated; statements of income and expenses; general journals; cash receipts and disbursement books; general ledgers and supporting documents; federal/state payroll quarterly reports; and bank statements and canceled checks or facsimile thereof. Such access shall include unannounced inspections by LEA. CONTRACTOR shall make available to LEA all budgetary information including operating budgets submitted by CONTRACTOR to LEA for the relevant contract period being audited.

CONTRACTOR shall make all records, or copies of records, available at either the office of the LEA or at the CONTRACTOR's offices (to be specified by LEA) at all times and without charge. All records shall be provided to LEA within ten (10) working days of a written request from LEA. CONTRACTOR shall, at no cost to LEA, provide assistance for such examination or audit. LEA's rights under this section shall also include access to CONTRACTOR's offices for purposes of interviewing CONTRACTOR's employees. If any document or evidence is stored in an electronic form, a hard copy shall be made available to the LEA, unless the LEA agrees to the use of the electronic format. CONTRACTOR may request from the LEA an extension of time to comply with any records request, which shall not be unreasonably withheld.

If an inspection, review, or audit by the LEA, a state agency, a federal agency, and/or an independent agency/firm determines that the CONTRACTOR or the LEA owes the other monies as a result of over billing, underpayment, or failure to perform, in whole or in part, any of its obligations under this Master Contract, the party owed money shall provide to the other party written notice demanding payment and specifying the basis or bases for such demand. Unless otherwise agreed in writing, the party that owes money shall make such payment within thirty (30) days of receipt of the written notice demanding payment. In the event that a party from whom payment is demanded disputes that any payment is owed, the matter shall be resolved in accordance with the dispute resolution section of this Master Contract.

The attached rate schedule limits the number of LEA students that may be enrolled and maximum dollar amount of the contract. It may also limit the maximum number of students that can be provided specific services. Per diem rates for LEA students whose IEPs authorize less than a full instructional day shall be adjusted proportionally. Special education and/or related services offered by CONTRACTOR, shall be provided by qualified personnel as per State and Federal law, and the codes and charges for such educational and/or related services during the term of this contract, shall be as stated in Section 62.

RATE SCHEDULE

62. CONTRACTOR

Per CDE Certification, total enrollment may not exceed:

RATE SCHEDULE Special education and/or related services offered by CONTRACTOR and the charges for such educational and/or related services during the term of this contract shall be as follows:

	Rate	Period
A. <u>Basic Education Program/Special Education Instruction</u>	<u>\$183.13</u>	<u>Daily</u>
<u>Basic Education Program/Dual Enrollment*</u>		

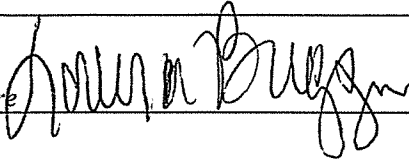
*Per Diem rates for LEA pupils whose IEP/IFSPs authorize less than a full instructional day shall be adjusted proportionally. In such cases only, the adjustments in basic rate shall be based on the percentage of a 240-minute instructional day.

B. Related Services

(1)	a. Transportation – Round Trip	\$24.38	Daily
	b. Transportation – One Way		
	c. Transportation-Dual Enrollment		
	d. Parent*		
(2)	a. Educational Counseling – Individual		
	b. Educational Counseling – Group of _____		
	c. Counseling – Parent		
(3)	a. Adapted Physical Education – Individual		
	b. Adapted Physical Education – Group of _____		
	c. Adapted Physical Education – Group of _____		
(4)	a. Language and Speech Therapy – Individual	\$86.33	Hourly
	b. Language and Speech Therapy – Group of 2	\$86.33	Hourly
	c. Language and Speech Therapy – Group of 3		
	d. Language and Speech Therapy – Per diem		
	e. Language and Speech - Consultation Rate		
(5)	a. Additional Adult Assistance - Individual (must be authorized on IEP/IFSP)	\$132.05	Daily
	b. Additional Adult Assistance – Group of 2		
	c. Additional Adult Assistance – Group of 3		
(6)	Intensive Special Education Instruction, by credentialed special education teacher		
(7)	a. Occupational Therapy – Individual	\$86.33	Hourly
	b. Occupational Therapy – Group of 2	\$86.33	Hourly
	c. Occupational Therapy – Group of 3		
	d. Occupational Therapy – Group of 4 - 7		
	e. Occupational Therapy - Consultation Rate	\$86.33	Hourly
(8)	Physical Therapy		
(9)	a. Behavior Intervention – BII		
	b. Behavior Intervention – BID	\$24.38	Hourly
	Provided by: _____		
(10)	Nursing Services		
(11)	Other: Psychological Services other than Assessment and IEP	\$86.33	
(12)	Home or Hospital Instruction		
(13)	Residential Placement Services:		
	a. Educationally Related Mental Health		

	b. Board and Care		
(14)	Other		
(15)	Other		
(16)	Other		
(17)	Other		

The parties hereto have executed this Contract by and through their duly authorized agents or representatives. This contract is effective on the 1st day of July 2014, and terminates at 5:00 p.m. on June 30, 2015, unless sooner terminated as provided herein.

CONTRACTOR Cypress School		SCHOOL DISTRICT/SELPA Sausalito Marin City School District	
<i>Signature</i>  <i>Date</i> 8/12/14		<i>Signature</i> _____ <i>Date</i> _____	
Name and Title of Authorized Representative Laura Bruggin, Director		Name and Title of Authorized Representative(s): _____	
Notices to CONTRACTOR shall be addressed to: Laura Bruggin		Notices to LEA shall be addressed to: Mr. Steve Van Zant	
Address: Cypress School 3835 Cypress Drive, Suite 103		Address Sausalito Marin City School District 200 Phillips Drive	
City Petaluma 94954	State CA Zip	City Sausalito Zip 94965	State CA
Phone: 4157209328 Fax: 707-559-2466 E-mail: lbruggin@ucpsb.org Website: www.ucpsb.org		Phone: 332-3190 Fax: E-mail: Website:	

Sausalito Marin City School District

Agenda Item: 8.01

Date: September 9, 2014

<input type="checkbox"/> Correspondence	<input checked="" type="checkbox"/> Consent Agenda
<input type="checkbox"/> Reports	
<input type="checkbox"/> General Functions	
<input type="checkbox"/> Pupil Services	
<input checked="" type="checkbox"/> Personnel Services	
<input type="checkbox"/> Financial & Business Procedures	
<input type="checkbox"/> Curriculum and Instruction	
<input type="checkbox"/> Policy Development	

Item Requires Board Action: ☒ **Item is for Information Only:** ☐

Item: California School Employees Association (CSEA) Job Descriptions

Background:

The District negotiated with California School Employees Association (CSEA) to add the following job descriptions:

- Custodial/Maintenance/Driver/Grounds
- Lead Custodial/Maintenance/Driver/Grounds
- Student Intervention Facilitator

These job descriptions were approved by the Sausalito Marin City CSEA at their meeting on August 20, 2014.

Fiscal Impact:

None

Recommendation:

Approve

Prepared for: Steve Van Zant

Prepared by: P. Rigney

SAUSALITO MARIN CITY SCHOOL DISTRICT
Job Description

CLASSIFICATION: Classified Employee
TITLE: Student Intervention Facilitator
SALARY LEVEL: \$18.27 to \$203.39 (Range 7)
WORK YEAR: 183 Days (10 Months)

JOB DEFINITION

The Student Intervention Facilitator works in collaboration with the Principal, Teacher, Counselor, Social Work, Sherriff and Parents to assist in the education of students.

ESSENTIAL DUTIES

- assist students with specific attendance issues/truancy/etc.
- acts as liaison between school, family and community resources
- conducts home visits as needed to address student and family needs (ex. Attendance, grades, transition to high school) within the school day
- facilitates referrals to appropriate service providers/community resources
- assists in investigation and intervention in issues of poor attendance, behavior problems and possible abuse/neglect
- coordinates materials for SARB meetings for referred students (with school staff, sheriff and parents) within the school day and attends if requested by administrative staff
- works with teachers, administrators and staff
- participate in the supervision of students outside the classroom as required; yard, library, common areas, small group spaces, bus, excursions
- provide behavioral support in accordance with school wide guidelines including direction, prompting, verbal and non-verbal cues, and interventions to assist students in maintaining appropriate behavior in the school environment
- solve routine problems involving students
- respond appropriately to immediate safety concerns
- ability to access student data system
- participate in professional development
- maintain confidentiality
- perform other duties as assigned

QUALIFICATIONS

REQUIRED

Ability to

- exercise sound judgment and respond calmly and effectively to students, staff, parents and service providers
- be trained and work at varied tasks and to assist as appropriate
- operate relevant technology
- meet the physical demands of the job, as appropriate
- model the use of appropriate grammar, vocabulary, spelling and punctuation
- understand the needs of students
- perform routine clerical duties
- ability to exercise sound judgment and respond effectively and calmly to students
- understand and carry out oral and written instruction in English
- establish and maintain cooperative relationships in a positive manner with students, staff and parents
- work in a diverse learning community
- follow directions
- problem solve independently
- know and implement district wide rules and procedures
- carry out essential duties in such a manner as to ensure personal safety and the safety of those in the immediate vicinity
- adhere to guidelines of mandatory reporting for suspected cases of child or substance abuse
- perform duties efficiently

Licenses and Certifications

- criminal justice fingerprint/background clearance
- pre-employment medical examination

Education

- prior year of job experience
- two years of college (48 units), or A.A. degree (or higher), or pass a local assessment of knowledge and skills in assisting instruction preferred

SUPERVISOR

Site Administrator or designee

CSEA Approved: 8-20-14

Board Approved: X-X-14

SAUSALITO MARIN CITY SCHOOL DISTRICT

Job Description

CLASSIFICATION: Classified Employee
TITLE: Custodian/Maintenance/Driver/Grounds Worker
SALARY LEVEL: \$19.18 to \$24.62 (Range 8)
WORK YEAR: 12 Months

JOB DEFINITION

Under the supervision of the Director of Maintenance and Operations, the job of driver is done for the purpose/s of safely transporting students over scheduled routes and/or to/from special excursions; ensuring vehicle is in safe operating conditions; ensuring safety of students during transport, loading and unloading from van and to do related work as required.

The Custodial/Maintenance worker is responsible for keeping assigned areas of buildings and/or grounds in clean, sanitary and safe condition. The Custodial/Maintenance worker confers with the Director of Maintenance and Operations or designee, regarding care and cleaning programs in assigned school and responds in a timely manner to work requests.

ESSENTIAL DUTIES

- perform duties according to the direction of the Custodial Handbook
- make frequent routine inspections of school plant to ensure standards of safety are met and check for any vandalism to the school and equipment
- respond in a timely manner to work requests as directed by the Director of Maintenance and Operations or Site Administrator
- facilitate set up and break down for meetings as required, including but not limited to unlocking and locking meeting rooms, lighting, media, furniture, trash and attention to safety procedures
- perform opening and closing procedures (e.g. raising and lowering the flag and locking and unlocking doors)
- secure facilities and grounds (depending on shift) (e.g. lock doors, turn off lights, set alarm, etc.) for the purpose of minimizing property damage, equipment loss and potential liability to the District
- small repairs as needed
- assemble and make minor repairs and adjustments on furniture and equipment
- replace bulbs and fuses
- operate heating system and resolve minor heating system issues
- maintain trees, shrubs, plants and lawns in a routine manner
- conduct weekly inventory of custodial and maintenance supplies and equipment. Request necessary replacements
- respond to immediate safety concerns
- maintain confidentiality
- transport trash to dump weekly in the District truck
- delivers mail district wide
- Insures campus security
- responds to security calls as needed
- coordinates and performs all daily school custodial work
- advise students, special education students and other passengers of behavior requirements for the purpose of enforcing rules and regulations and maintaining safety on the van.
- assists students and other passengers for the purpose of providing safe ingress and egress from van, including both emergency situations (including van evacuations) and normal transport.
- cleans assigned van (e.g. windows inside, seats, general interior, sweeps floor, picks up trash, etc.) for the purpose of maintaining appearance, sanitation and safety of vehicle.
- drives schools' vans for the purpose of transporting students and/or special education students over scheduled routes and to/from School and/or field trips in a safe and timely manner.
- inspects assigned vehicles (e.g. all operating systems and equipment, brakes, fuel and oil gauge levels, tire pressure, fire extinguisher, first aid kit, windows, locks, doors, buzzers, etc.) for the purpose of ensuring that the vehicle is in a safe operating condition and meets state requirements.
- reports/documentation (e.g. incident reports, safety checks, student count, mileage, etc.)
- knowledge of the geography of the district and its rules and regulations
- perform other duties as assigned

QUALIFICATIONS

REQUIRED

Ability to

- perform strenuous work, which may include significant lifting, carrying, pushing, and/or pulling, some climbing and balancing, frequent stooping, kneeling, crouching, and/or crawling, and significant fine finger dexterity
- be trained and work at varied tasks and to assist under the direction of the Director of Maintenance and Operations or Site Administrator whenever needed
- maintain buildings and grounds in a safe, sanitary, orderly condition
- operate machinery as instructed
- meet the physical demands of the job, including the ability to lift up to 50lbs. without assistance
- understand and carry out oral and written instruction in English
- establish and maintain cooperative relationships in a positive manner with students, staff and parents
- work in a diverse learning community
- follow directions
- problem solve independently
- know and implement district wide rules and procedures
- carry out essential duties in such a manner as to ensure personal safety and the safety of those in the immediate vicinity
- adhere to guidelines of mandatory reporting for suspected cases of child or substance abuse
- ability to drive and operate truck/trailer/van and exercise good judgment and safety precautions
- maintain order among students on a van
- learn designated van route, stops, traffic hazards
- understands and carry out oral and written instructions
- establish and maintain cooperative relationships with those contacted in the course of work
- read and write at the level required for successful job performance
- perform duties efficiently

Licenses and Certifications

- possess and maintain a valid CA driver's license; driving record must not prevent insurability by District's carrier
- criminal justice fingerprint/background clearance
- pre-employment medical examination

Education

- a minimum of high school diploma or recognized equivalent

SUPERVISOR

Site Administrator or designee. Director of Maintenance and Operations, or designee, provides functional supervision.

CSEA Approved: 8-20-14
Board Approved: X-X-14

SAUSALITO MARIN CITY SCHOOL DISTRICT
Job Description

CLASSIFICATION: Classified Employee

TITLE: Lead Custodian/Maintenance/Driver/Grounds Worker

SALARY LEVEL: \$19.87 to \$25.51 (Range 9)

WORK YEAR: 12 Months

JOB DEFINITION

Under the supervision of the Director of Maintenance and Operations, the job of driver is done for the purpose/s of safely transporting students over scheduled routes and/or to/from special excursions; ensuring vehicle is in safe operating conditions; ensuring safety of students during transport, loading and unloading from van and to do related work as required.

The Custodial/Maintenance worker is responsible for keeping assigned areas of buildings and/or grounds in clean, sanitary and safe condition. The Custodial/Maintenance worker confers with the Director of Maintenance and Operations or designee, regarding care and cleaning programs in assigned school and responds in a timely manner to work requests.

ESSENTIAL DUTIES

- Coordinates with the Director of Maintenance and Operations and delegates specific duties and tasks to MOT staff
- Insures that the Director of Maintenance and Operations instructions are followed
- Keeps custodial and inventory records
- orders and manages necessary custodial supplies and equipment
- communicates with Director of Maintenance and Operations as necessary
- reports needed repair work to school administration
- fill out maintenance paperwork and reports as necessary
- perform duties according to the direction of the Custodial Handbook
- make frequent routine inspections of school plant to ensure standards of safety are met and check for any vandalism to the school and equipment
- respond in a timely manner to work requests as directed by the Director of Maintenance and Operations or Site Administrator
- facilitate set up and break down for meetings as required, including but not limited to unlocking and locking meeting rooms, lighting, media, furniture, trash and attention to safety procedures
- perform opening and closing procedures (e.g. raising and lowering the flag and locking and unlocking doors
- secure facilities and grounds (depending on shift) (e.g. lock doors, turn off lights, set alarm, etc.) for the purpose of minimizing property damage, equipment loss and potential liability to the District
- Insure campus security
- Liaison to Sheriff and Police Department
- small repairs as needed
- assemble and make minor repairs and adjustments on furniture and equipment
- replace bulbs and fuses
- operate heating system and resolve minor heating system issues
- maintain trees, shrubs, plants and lawns in a routine manner
- conduct weekly inventory of custodial and maintenance supplies and equipment. Request necessary replacements
- respond to immediate safety concerns
- maintain confidentiality
- transport trash to dump weekly in the District truck
- delivers mail district wide
- responds to security calls as needed
- coordinates and performs all daily school custodial work
- advise students, special education students and other passengers of behavior requirements for the purpose of enforcing rules and regulations and maintaining safety on the van.
- assists students and other passengers for the purpose of providing safe ingress and egress from van, including both emergency situations (including van evacuations) and normal transport.
- cleans assigned van (e.g. windows inside, seats, general interior, sweeps floor, picks up trash, etc.) for the purpose of maintaining appearance, sanitation and safety of vehicle.
- drives schools' vans for the purpose of transporting students and/or special education students over scheduled routes and to/from School and/or field trips in a safe and timely manner.
- inspects assigned vehicles (e.g. all operating systems and equipment, brakes, fuel and oil gauge levels, tire pressure, fire extinguisher, first aid kit, windows, locks, doors, buzzers, etc.) for the purpose of ensuring that the vehicle is in a safe operating condition and meets state requirements.
- reports/documentation (e.g. incident reports, safety checks, student count, mileage, etc.)
- knowledge of the geography of the district and its rules and regulations
- perform other duties as assigned

QUALIFICATIONS

REQUIRED

Ability to

- perform strenuous work, which may include significant lifting, carrying, pushing, and/or pulling, some climbing and balancing, frequent stooping, kneeling, crouching, and/or crawling, and significant fine finger dexterity
- be trained and work at varied tasks and to assist under the direction of the Director of Maintenance and Operations or Site Administrator whenever needed
- maintain buildings and grounds in a safe, sanitary, orderly condition
- operate machinery as instructed
- meet the physical demands of the job, including the ability to lift up to 50lbs. without assistance
- understand and carry out oral and written instruction in English
- establish and maintain cooperative relationships in a positive manner with students, staff and parents
- work in a diverse learning community
- follow directions
- problem solve independently
- know and implement district wide rules and procedures
- carry out essential duties in such a manner as to ensure personal safety and the safety of those in the immediate vicinity
- adhere to guidelines of mandatory reporting for suspected cases of child or substance abuse
- ability to drive and operate truck/trailer/van exercise good judgment and safety precautions
- maintain order among students on a van
- learn designated van route, stops, traffic hazards
- understands and carry out oral and written instructions
- establish and maintain cooperative relationships with those contacted in the course of work
- read and write at the level required for successful job performance
- perform duties efficiently

Licenses and Certifications

- possess and maintain a valid CA driver's license; driving record must not prevent insurability by District's carrier
- criminal justice fingerprint/background clearance
- pre-employment medical examination

Education

- a minimum of high school diploma or recognized equivalent

SUPERVISOR

Site Administrator or designee. Director of Maintenance and Operations, or designee, provides functional supervision.

CSEA Approved: 8-20-14

Board Approved: X-X-14

Sausalito Marin City School District
Personnel Action Report
2014/2015-3

Date of Board Meeting: September 9, 2014

Action	Name	Title	FTE	Site	Effective Date
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Classified

Certificated

Hired	Edward Edney	Teacher – SS/LA	1.0	BS/MLK	8/18/14
Hired	Emily deRecat	Teacher – SDC	1.0	BS/MLK	8/18/14

Confidential

Administrative

Sausalito Marin City School District

Agenda Item: 9.01

Date: September 9, 2014

<input type="checkbox"/> Correspondence	<input type="checkbox"/> Consent Agenda
<input type="checkbox"/> Reports	
<input type="checkbox"/> General Functions	
<input type="checkbox"/> Pupil Services	
<input type="checkbox"/> Personnel Services	
<input checked="" type="checkbox"/> Financial & Business Procedures	
<input type="checkbox"/> Curriculum and Instruction	
<input type="checkbox"/> Policy Development	

Item Requires Board Action: X **Item is for Information Only:**

Item: Resolution 708 - Adoption of the 2014-2015 "GANN" Limit

Background:

The Gann Limit calculations are included in the 2013-2014 Unaudited Actuals forms. Education Code section 42132 states that on or before September 15 of each year, the governing board of each district shall adopt a resolution to identify, pursuant to Division 9 (commencing with Section 7900) of Title 1 of the Government Code, the estimated appropriations limit for the district for the current Fiscal year and the actual appropriations limit for the preceding fiscal year. The Resolution shall be adopted at a regular or special meeting of the governing board.

Per Section 7910 of the Government Code, documentation used in the Identification of the appropriations limits shall be made available to the public on the date of the meeting.

Fiscal Impact:

None

Recommendation:

Adopt

Prepared for: Steve Van Zant

Prepared by: P. Rigney

SAUSALITO MARIN CITY SCHOOL DISTRICT

RESOLUTION 708

ADOPTION OF THE “GANN” LIMIT 2014-2015

(Normal, no increase to Limit pursuant to G.C. 7902.1 [nothing on line D10 {COE line D15}])

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

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

WHEREAS, the District must establish a revised Gann limit for the 2013-14 fiscal year and a projected Gann Limit for the 2013-14 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2013-14 and 2014-15 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2013-14 and 2014-15 fiscal years do not exceed the limitations imposed by Proposition 4;

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

Clerk of the Board

Date

Sausalito Marin City School District

Agenda Item: 9.02

Date: September 9, 2014

<input type="checkbox"/> Correspondence	<input checked="" type="checkbox"/> Consent Agenda
<input type="checkbox"/> Reports	
<input type="checkbox"/> General Functions	
<input type="checkbox"/> Pupil Services	
<input type="checkbox"/> Personnel Services	
<input checked="" type="checkbox"/> Financial & Business Procedures	
<input type="checkbox"/> Curriculum and Instruction	
<input type="checkbox"/> Policy Development	

Item Requires Board Action: ☒ **Item is for Information Only:** ☐

Item: Instructional Minutes and Bell Schedule for the 2014-2015 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)

The attached charts indicate instructional minute calculations and proposed bell schedules for the 2014-15 school year. The proposed minutes for Bayside/MLK meet and exceed the legal requirements.

Fiscal Impact:

None

Recommendation:

Approve

Prepared for: Steve Van Zant

Prepared by: P. Rigney

Sausalito Marin City School District

INSTRUCTIONAL MINUTES BELL SCHEDULE

School Year 2014-2015

School:

Bayside/MLK

	K-5th	Grades 1st - 5th	Grade 6th - 8th
Regular Days			
Start	8:15 AM	8:15 AM	8:15 AM
End	2:00 PM	3:00 PM	3:00 PM
Number of Hours	5:45	6:45	6:45
Number of Minutes	345	405	405
Less: Recess	-20	-10	-10
Less: Lunch	-40	-40	-40
Actual Daily Instructional Minutes	285	355	355
Number of Regular Days	136	136	136
Actual Minutes - Regular Days	38,760	48,280	48,280

Minimum Days			
Start	8:15 AM	8:15 AM	8:15 AM
End	12:30 PM	12:30 PM	12:30 PM
Number of Hours	4:15	4:15	4:15
Number of Minutes	255	255	255
Less: Recess	-10	-10	-10
Less: Lunch	-40	-40	-40
Actual Daily Instructional Minutes	205	205	205
Number of Minimum Days	7	7	7
Actual Minutes - Minimum Days	1,435	1,435	1,435

Wednesday Schedule			
Start	8:15 AM	8:15 AM	8:15 AM
End	2:00 PM	2:00 PM	2:00 PM
Number of Hours	5:45	5:45	5:45
Number of Minutes	345	345	345
Less: Recess	-20	-10	-10
Less: Lunch	-40	-40	-40
Actual Daily Instructional Minutes	285	295	295
Number Wed. Days	37	37	37
Actual Minutes - Wed. Days	10,545	10,915	10,915

Total No. of Instructional Days	180	180	180
----------------------------------------	-----	-----	-----

Annual Instructional Minutes			
Total Annual Instructional Minutes	50,740	60,630	60,630
Required Number of Minutes	50,000	50,400	54,000

66 of 278

Bayside/MLK School

2014-2015 Bell Schedules

Regular Day Schedule

Kindergarten (8:15-2:00)

7:45-8:10	Breakfast
8:15-10:20	Instruction
10:20-10:30	Recess
10:30-11:50	Instruction
11:50-12:30	Lunch/Recess
12:30-1:25	Instruction
1:25-1:35	Recess
1:35-2:00	Instruction

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

7:45-8:10	Breakfast
8:15-10:20	Instruction
10:20-10:30	Recess (K-2)
10:30-10:40	Recess (3-5)
10:30-11:50	Instruction (K-2)
10:40-11:50	Instruction (3-5)
11:50-12:30	Lunch/Recess
12:30-1:23	Instruction
1:23-2:12	Instruction
2:14-3:00	Enrichment

Grades 6-8 (8:15-4:00)

7:45-8:10	Breakfast
8:15-9:40	Math, Humanities, Science
9:40-11:05	Math, Humanities, Science
11:05-11:15	Recess
11:18-12:43	Reading, Math, Humanities
12:43-1:23	Lunch
1:26-2:12	Math, Science, Enrichment
2:14-3:00	Enrichment
3:00-4:00	Intervention/Homework

Wednesday Schedule

Kindergarten (8:15-2:00)

7:45-8:10	Breakfast
8:15-9:56	Instruction
9:56-10:06	Recess
10:06-11:20	Instruction
11:20-12:00	Lunch/Recess
12:00-2:00	Instruction

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

7:45-8:10	Breakfast
8:15-9:56	Instruction
9:56-10:06	Recess (K-2)
10:06-10:16	Recess (3-5)
10:06-11:20	Instruction (K-2)
10:16-11:20	Instruction (3-5)
11:20-12:00	Lunch/Recess
12:00-12:40	Instruction
12:40-1:19	Instruction
1:21-2:00	Enrichment

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

7:50-8:10	Breakfast
8:15-9:25	Math, Humanities, Science
9:25-10:35	Math, Humanities, Science
10:35-10:45	Recess
10:48-12:00	Reading, Math, Humanities
12:00-12:40	Lunch
12:40-1:19	Math, Science, Enrichment
1:21-2:00	Enrichment

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

Payment of Warrants

9/9, 2014

Attached warrants include:

Batch 7 Fund 01 in the amount of \$40,776.40

Batch 8 Fund 01 in the amount of \$18,466.50

Batch 9 Fund 01 in the amount of \$206,974.98

Batch 9 Fund 78 in the amount of \$24.13

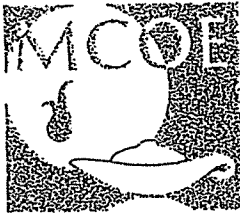
Batch 10 Fund 01 in the amount of \$33,966.33

Batch 10 Fund 13 in the amount of \$4,097.85

Batch 10 Fund 40 in the amount of \$52,848.30

Prepared by Vida Moattar

Sausalito Marin City School District Business Office



MARIN COUNTY

OFFICE OF EDUCATION

1111 LAS GALLINAS AVENUE/P.O. BOX 4925
SAN RAFAEL, CA 94913-4925
marincoe@marin.k12.ca.us

MARY JANE BURKE
MARIN COUNTY
SUPERINTENDENT OF SCHOOLS

(415) 472-4110
FAX (415) 491-6625

VENDOR PAYMENT CERTIFICATION

Date 8/14/14

District Name SAUSALITO MARIN CITY District No. 47

The Governing Board of the District named hereon hereby authorizes and directs payment of vendor payments in the total of \$ 40,776.40.

<u>FUND NUMBER</u>	<u>BATCH NUMBER</u>	<u>AMOUNT</u>
<u>01</u>	<u>7</u>	<u>40,776.40</u>
<u> </u>	<u> </u>	<u> </u>
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Authorized Signature

Paula Rigney

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

BATCH: 0007 GENERAL FUND

FUND : 01 GENERAL FUND

JANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
20064088	070329/	AT&T CALNET 2													
		PO-150001	1.	01-0000-0-5970.00-0000-2700-700-000-000									7/14		358.45
				WARRANT TOTAL											\$358.45
20064089	070711/	BRIGHT PATH THERAPISTS													
		PO-150049	1.	01-6500-0-5835.00-5770-1182-700-000-000									2561		517.50
				WARRANT TOTAL											\$517.50
20064090	001811/	STATE OF CALIFORNIA													
		PV-150021		01-0000-0-5821.00-0000-7200-725-000-000									47311		32.00
				WARRANT TOTAL											\$32.00
20064091	070784/	PALOMA COLLIER													
		PV-150024		01-9471-0-5800.00-1110-1010-700-000-000									7/14		770.00
				WARRANT TOTAL											\$770.00
20064092	070722/	CYPRESS SCHOOL													
		PO-150052	1.	01-6500-0-5833.00-5750-1185-700-000-000									7/14		10,252.74
				WARRANT TOTAL											\$10,252.74
20064093	002547/	DISCOVERY OFFICE SYSTEMS													
		PO-150011	2.	01-0000-0-5605.00-1110-1010-101-000-000									7/14		503.44
				WARRANT TOTAL											\$503.44
20064094	001188/	EBSCO													
		PV-150030		01-0000-0-4300.00-1110-1010-101-000-000									474873		4.00
				WARRANT TOTAL											\$4.00
20064095	070721/	FAGEN FRIEDMAN FULFROST													
		CL-140051		01-6500-0-4300.00-5770-1110-700-000-000									1257374-60412046		150.00
				WARRANT TOTAL											\$150.00
20064096	002601/	FIRST STUDENT INC.													
		CL-140049		01-0000-0-4300.00-1420-4100-700-000-000									9037648		899.24
				WARRANT TOTAL											\$899.24
20064097	000025/	HAGEL SUPPLY													
		PV-150020		01-8150-0-4300.00-0000-8100-735-000-000									339917		52.33

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0007 GENERAL FUND
FUND : 01 GENERAL FUND

JANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
WARRANT TOTAL															\$52.33
20064098	070622/	HANDWRITING WITHOUT TEARS													
		PO-150041	1.	01	3010	0	4300	00	1110	1010	700	000	000	863226-1	1,501.01
		WARRANT TOTAL													\$1,501.01
20064099	000321/	HEINEMANN EDUCATION													
		PO-150042	1.	01	3010	0	4300	00	1110	1010	700	000	000	6360362	1,478.91
		WARRANT TOTAL													\$1,478.91
20064100	001873/	MARIN ASSOC.OF SUPERINTENDENTS													
		PV-150026		01	0000	0	5300	00	0000	7150	725	000	000	14-15 Dues	500.00
		WARRANT TOTAL													\$500.00
20064101	000045/	MARIN COUNTY OFFICE OF EDUC													
		CL-140048		01	6500	0	5840	00	5770	7120	700	000	000	141435	732.00
		CL-140053		01	6500	0	5840	00	5770	7120	700	000	000	141436	75.79
		WARRANT TOTAL													\$807.79
20064102	000047/	MARIN MUNICIPAL WATER DST													
		PO-150010	1.	01	0000	0	5535	00	0000	8200	000	000	000	6-8/14	6,481.32
		WARRANT TOTAL													\$6,481.32
20064103	070470/	MARIN RESOURCE RECOVERY CENTER													
		PO-150007	1.	01	0000	0	5550	00	0000	8200	000	000	000	7/14	820.00
		WARRANT TOTAL													\$820.00
20064104	070447/	MAXIM HEALTHCARE SERVICES													
		PO-150048	1.	01	6500	0	5835	00	5770	1182	700	000	000	7/14	3,720.07
		WARRANT TOTAL													\$3,720.07
20064105	000548/	MOLLIE STONE'S													
		PV-150023		01	0000	0	4300	00	0000	7110	725	000	000	101963	68.23
		WARRANT TOTAL													\$68.23
20064106	000444/	NSBA													
		PV-150029		01	0000	0	5300	00	0000	7110	725	000	000	167369	75.00

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0007 GENERAL FUND
FUND : 01 GENERAL FUND

JANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
WARRANT TOTAL						\$75.00
20064107	070729/	RGH CONSULTANTS				
		CL-140050	01-8150-0-5600.00-0000-8111-735-000-000	813084		837.00
			WARRANT TOTAL			\$837.00
20064108	070843/	ALAN ROTHKOP				
		PV-150025	01-8150-0-4300.00-0000-8100-735-000-000	Maintenance supplies		42.06
			WARRANT TOTAL			\$42.06
20064109	070356/	SCHOOL LIBRARY JOURNAL				
		PV-150027	01-1100-0-4300.00-1110-1010-100-000-000	14-15 subscription		68.00
			01-1100-0-4300.00-1110-1010-101-000-000	14-15 subscription		68.99
			WARRANT TOTAL			\$136.99
20064110	001953/	SPECTRUM CENTER				
		PO-150054	1. 01-6500-0-5833.00-5750-1185-700-000-000	111999		4,069.39
			WARRANT TOTAL			\$4,069.39
20064111	070723/	DENISE SUTO				
		PV-150028	01-0000-0-4300.00-0000-7200-725-000-000	Reimb.		86.30
			WARRANT TOTAL			\$86.30
20064112	002062/	TRIUMPH LEARNING LLC				
		PO-150030	1. 01-0000-0-4300.00-1110-1010-100-000-000	990806		1,579.00
			2. 01-0000-0-4300.00-1110-1010-101-000-000	990806		1,579.00
			WARRANT TOTAL			\$3,158.00
20064113	070677/	LYDIA TUVESON				
		PV-150022	01-6500-0-5835.00-5770-1182-700-000-000	01LT2014-15		121.50
			WARRANT TOTAL			\$121.50
20064114	070525/	US BANCORP EQUIP. FINANCE INC				
		PO-150012	1. 01-0000-0-5605.00-0000-2700-700-000-000	7/14		744.47
			1. 01-0000-0-5605.00-0000-2700-700-000-000	259397859		814.59
			WARRANT TOTAL			\$1,559.06

APY250 H.02.09

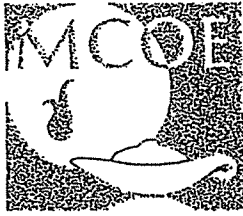
Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 08/15/2014

08/14/14 PAGE 36

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0007 GENERAL FUND
FUND : 01 GENERAL FUND

ANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
20064115	070759/	VERIZON WIRELESS													
		PO-150013	1.	01-0000-0-5970.00-0000-2700-700-000-000										7/14	266.07
														WARRANT TOTAL	\$266.07
20064116	002172/	WILLOW CREEK ACADEMY													
		CL-140052		01-0000-0-8096.00-0000-9200-103-000-000										June 2014 payment	1,508.00
														WARRANT TOTAL	\$1,508.00
*** FUND	TOTALS ***														
														TOTAL NUMBER OF WARRANTS: 29	TOTAL AMOUNT OF WARRANTS: \$40,776.40*
*** BATCH TOTALS ***															
														TOTAL NUMBER OF WARRANTS: 29	TOTAL AMOUNT OF WARRANTS: \$40,776.40*
*** DISTRICT TOTALS ***															
														TOTAL NUMBER OF WARRANTS: 29	TOTAL AMOUNT OF WARRANTS: \$40,776.40*

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MARIN COUNTY

OFFICE OF EDUCATION

1111 LAS GALLINAS AVENUE/P.O. BOX 4925
SAN RAFAEL, CA 94913-4925
marincoe@marin.k12.ca.us

MARY JANE BURKE
MARIN COUNTY
SUPERINTENDENT OF SCHOOLS

(415) 472-4110
FAX (415) 491-6625

VENDOR PAYMENT CERTIFICATION

Date 8/20/14

District Name SAUSALITO MARIN CITY

District No. 47

The Governing Board of the District named hereon hereby authorizes and directs payment of vendor payments in the total of \$ 18,466.50.

FUND NUMBER

BATCH NUMBER

AMOUNT

01

8

18,466.50

Authorized Signature

Paula Rigney

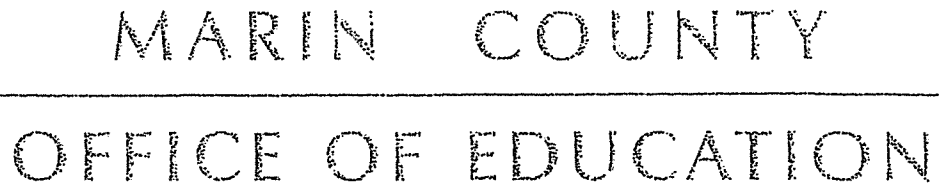
DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0008 GENERAL FUND
FUND : 01 GENERAL FUND

ANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
20064579	070358/	AT&T														
		PO-150003	1.				01-0000-0-5970.00-0000-2700-700-000-000							8/14		171.67
							WARRANT TOTAL									\$171.67
20064580	002392/	JENNIFER BANKS														
		PV-150037					01-4035-0-5240.00-1110-1010-700-000-000								July 2014 conference expenses	374.31
							WARRANT TOTAL									\$374.31
20064581	070513/	BOYS AND GIRLS CLUB														
		PO-150022	1.				01-6010-0-5840.00-1110-1010-101-000-000								SMCD 09-2014	7,965.00
							WARRANT TOTAL									\$7,965.00
20064582	002004/	SUSAN CASSIDY														
		PV-150036					01-4035-0-4300.00-1110-1010-700-000-000								7/2014 conference expenses	300.75
							WARRANT TOTAL									\$300.75
20064583	001807/	EMPLOYMENT DEVELOPMENT DEPT.														
		PV-150038					01-0000-0-9515.00-0000-0000-000-000-000								942-4117-1 SEF Local Q2-2014	433.80
							WARRANT TOTAL									\$433.80
20064584	000025/	HAGEL SUPPLY														
		PV-150031					01-8150-0-4300.00-0000-8100-735-000-000								340029	153.22
							WARRANT TOTAL									\$153.22
20064585	002345/	KONE INC.														
		PO-150006	1.				01-8150-0-5600.00-0000-8110-735-000-000								8/14	121.94
							WARRANT TOTAL									\$121.94
20064586	070612/	JEFF MCNAUGHTON														
		PV-150034					01-0000-0-4300.00-0000-7200-725-000-000								Mileage 7/2014	70.00
							WARRANT TOTAL									\$70.00
20064587	001927/	MILL VALLEY SERVICES														
		PO-150050	1.				01-0000-0-4300.00-0000-7200-725-000-000								82620	60.67
							WARRANT TOTAL									\$60.67
20064588	070107/	VIDA MOATTAR														
		PV-150033					01-0000-0-4300.00-0000-7200-725-000-000								DO Supplies	19.14

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0008 GENERAL FUND
FUND : 01 GENERAL FUND

JANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT								
REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	AMOUNT
WARRANT TOTAL														\$19.14
20064589	070574/	R & S ERECTION OF SANTA ROSA												
		PV-150032		01-8150-0-4300.00-0000-8100-735-000-000									73244	430.00
WARRANT TOTAL														\$430.00
20064590	002680/	STEPHEN ROATCH ACCOUNTANCY												
		PO-150018	1.	01-0000-0-5809.00-0000-7191-000-000-000									13-14 audit, second payment	8,275.00
WARRANT TOTAL														\$8,275.00
20064591	002172/	WILLOW CREEK ACADEMY												
		PV-150035		01-0000-0-8096.00-0000-9200-103-000-000									Balance of August 2014 payment	91.00
WARRANT TOTAL														\$91.00
*** FUND TOTALS ***		TOTAL NUMBER OF WARRANTS: 13										TOTAL AMOUNT OF WARRANTS:		\$18,466.50*
*** BATCH TOTALS ***		TOTAL NUMBER OF WARRANTS: 13										TOTAL AMOUNT OF WARRANTS:		\$18,466.50*
*** DISTRICT TOTALS ***		TOTAL NUMBER OF WARRANTS: 13										TOTAL AMOUNT OF WARRANTS:		\$18,466.50*

Printed: 08/22/2014 10:12:49



(415) 472-4110
FAX (415) 491-6625

Paula Bignuz

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

BATCH: 0009 GENERAL FUND

FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
20065352	000192/	AT&T													
		PO-150002	1.	01-0000-0-5970.00-0000-2700-000-000-000									8/14		1,288.82
														WARRANT TOTAL	\$1,288.82
20065353	070329/	AT&T CALNET 2													
		PO-150001	1.	01-0000-0-5970.00-0000-2700-700-000-000									8/14		528.56
			1.	01-0000-0-5970.00-0000-2700-700-000-000									8/14		31.85
														WARRANT TOTAL	\$560.41
20065354	070594/	DANNIS WOLIVER KELLY													
		PO-150057	1.	01-0000-0-5829.00-0000-7100-000-000-000									173549		85.50
														WARRANT TOTAL	\$85.50
20065355	070861/	EMILY DERECAT													
		PV-150039		01-6500-0-4300.00-5770-1110-700-000-000										Classroom supplies	613.00
														WARRANT TOTAL	\$613.00
20065356	000701/	HYDREX PEST CONTROL													
		PO-150014	1.	01-0000-0-5525.00-0000-8200-000-000-000									8/14		235.00
														WARRANT TOTAL	\$235.00
20065357	070860/	INNOVATIVE LEARNING CONCEPTS													
		PO-150055	1.	01-6500-0-4300.00-5770-1110-700-000-000									200165121		428.88
														WARRANT TOTAL	\$428.88
20065358	000039/	KAISER FOUNDATION													
		PV-150045		01-0000-0-9520.00-0000-0000-000-000-000									16734-0001		12,563.22
				01-0000-0-9520.00-0000-0000-000-000-000									16734-0002		961.65
				01-0000-0-9520.00-0000-0000-000-000-000									578-0002		11,240.94
														WARRANT TOTAL	\$24,765.81
20065359	070624/	LARKSPUR CORTE MADERA SCHOOL													
		CL-140060		01-0000-0-5839.00-0000-7400-725-000-000									29		7,012.25
														WARRANT TOTAL	\$7,012.25
20065360	000045/	MARIN COUNTY OFFICE OF EDUC													
		CL-140055		01-9001-0-7222.00-0000-9200-000-000-000									141468		28,564.00

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

BATCH: 0009 GENERAL FUND

FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	ABA NUM DESCRIPTION	ACCOUNT NUM	AMOUNT
		CL-140056		01		9001-0-7222.00-0000-9200-000-000-000							141476		353.00
		CL-140057		01		6500-0-5139.00-5770-1190-700-000-000							141488		12,088.85
		CL-140058		01		9001-0-7142.00-5001-9200-700-000-000							Excess Costs 13-14		35,448.66
		CL-140061		01		6513-0-5840.00-5001-3120-000-000-000							141491		6,220.00
		CL-140062		01		6513-0-5840.00-5001-3120-700-000-000							141491		6,216.00
		CL-140063		01		6513-0-5840.00-5001-3120-700-000-111							141491		13,417.00
		CL-140064		01		0000-0-5840.00-0000-3120-700-000-000							141491		32,189.96
						WARRANT TOTAL									\$134,497.47
20065361	070862/	MARTIN BROTHERS SUPPLY													
		PV-150043		01		8150-0-4300.00-0000-8100-735-000-000							Bark Ground Cover		1,067.97
						WARRANT TOTAL									\$1,067.97
20065362	001927/	MILL VALLEY SERVICES													
		PO-150056	1.	01		0000-0-4365.00-1110-1010-100-000-000							82710I		311.50
			2.	01		0000-0-4365.00-1110-1010-101-000-000							82710I		296.47
			2.	01		0000-0-4365.00-1110-1010-101-000-000							82719I		15.32
		PO-150061	1.	01		0000-0-4300.00-1110-1010-100-000-000							82746, 82740		2,040.48
			2.	01		0000-0-4300.00-1110-1010-101-000-000							82746, 82740		1,585.75
						WARRANT TOTAL									\$4,249.52
20065363	000015/	MSIA DENTAL													
		PV-150040		01		0000-0-9520.00-0000-0000-000-000-000							9/14		3,174.81
						WARRANT TOTAL									\$3,174.81
20065364	000117/	MSIA VISION													
		PV-150041		01		0000-0-9520.00-0000-0000-000-000-000							9/14		211.02
						WARRANT TOTAL									\$211.02
20065365	000058/	P G & E CO													
		PO-150000	1.	01		0000-0-5510.00-0000-8200-000-000-000							7/14		2,806.93

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0009 GENERAL FUND
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT								
REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	AMOUNT
		1.				01-0000-0-5510.00-0000-8200-000-000-000							8/14	1,750.77
		1.				01-0000-0-5510.00-0000-8200-000-000-000							8/14	595.55
						WARRANT TOTAL								\$5,153.25
20065366	070789/					SCHOOL FACILITY CONSULTANTS								
		PV-150044				01-9479-0-5840.00-1110-1010-101-000-000							7564	1,391.25
						WARRANT TOTAL								\$1,391.25
20065367	070808/					SCHOOLWIRES INC.								
		PO-150024	1.			01-1100-0-4300.00-1110-1010-100-000-000							12176	702.00
			2.			01-1100-0-4300.00-1110-1010-101-000-000							12176	702.00
						WARRANT TOTAL								\$1,404.00
20065368	002545/					SONITROL								
		PO-150016	1.			01-0000-0-5840.00-0000-8300-101-000-000							1250428	1,437.15
						WARRANT TOTAL								\$1,437.15
20065369	070046/					WESTAMERICA BANK								
		PV-150042				01-0000-0-7438.00-0000-9100-700-000-176							Loan Payment	1,525.10
						01-0000-0-7439.00-0000-9100-700-000-176							Loan Payment	17,873.77
						WARRANT TOTAL								\$19,398.87
*** FUND	TOTALS ***					TOTAL NUMBER OF WARRANTS:	18						TOTAL AMOUNT OF WARRANTS:	\$206,974.98*

APY250 H.02.09

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 08/29/2014

08/28/14 PAGE 53

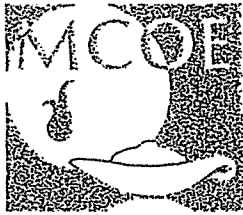
DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

BATCH: 0009 GENERAL FUND

FUND : 78 PASS-THROUGH ~ REVENUES

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT								
REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	AMOUNT
20065370	002172/	WILLOW CREEK ACADEMY												
		CL-140059				78-0000-0-9620.00-0000-0000-000-000							4th Quarter Interest 13-14	24.13
													WARRANT TOTAL	\$24.13
*** FUND	TOTALS ***					TOTAL NUMBER OF WARRANTS:	1						TOTAL AMOUNT OF WARRANTS:	\$24.13*
*** BATCH	TOTALS ***					TOTAL NUMBER OF WARRANTS:	19						TOTAL AMOUNT OF WARRANTS:	\$206,999.11*
*** DISTRICT	TOTALS ***					TOTAL NUMBER OF WARRANTS:	19						TOTAL AMOUNT OF WARRANTS:	\$206,999.11*

Printed: 08/29/2014 10:37:03



MARIN COUNTY

OFFICE OF EDUCATION

1111 LAS GALLINAS AVENUE/P.O. BOX 4925
SAN RAFAEL, CA 94913-4925
marincoe@marin.k12.ca.us

MARY JANE BURKE
MARIN COUNTY
SUPERINTENDENT OF SCHOOLS

(415) 472-4110
FAX (415) 491-6625

VENDOR PAYMENT CERTIFICATION

Date 9/3/14

District Name SAUSALITO MARIN CITY District No. 47

The Governing Board of the District named hereon hereby authorizes and directs payment of vendor payments in the total of \$ 90,912.48.

<u>FUND NUMBER</u>	<u>BATCH NUMBER</u>	<u>AMOUNT</u>
<u>01</u>	<u>10</u>	<u>33,966.33</u>
<u>13</u>	<u>10</u>	<u>4,097.85</u>
<u>40</u>	<u>10</u>	<u>52,848.30</u>
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Authorized Signature Paula Bigney

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0010 GENERAL FUND
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
20065995	070056/	BANK OF NEW YORK MELLON													
		PV-150051		01	0000	0-5831.00	0000	8500	000	000	000		252-1804341		750.00
		PV-150063		01	0000	0-5831.00	0000	8500	000	000	000		252-1810725		750.00
		WARRANT TOTAL													\$1,500.00
20065996	000006/	BAY CITIES REFUSE INC													
		PO-150004	1.	01	0000	0-5550.00	0000	8200	000	000	000		9/14		643.80
		WARRANT TOTAL													\$643.80
20065997	070132/	CAPITAL ONE COMMERCIAL													
		PV-150048		01	0000	0-4300.00	0000	7200	725	000	000		D0 supplies		57.36
		WARRANT TOTAL													\$57.36
20065998	070784/	PALOMA COLLIER													
		PV-150046		01	9471	0-5800.00	1110	1010	700	000	000		8/14		600.00
		WARRANT TOTAL													\$600.00
20065999	070761/	CON E SOLUTIONS													
		PV-150047		01	0000	0-5840.00	0000	7705	700	000	000		8/14		1,605.00
		WARRANT TOTAL													\$1,605.00
20066000	070841/	ECOLAB													
		PV-150055		01	8150	0-5600.00	0000	8110	735	000	000		5943199		171.63
		WARRANT TOTAL													\$171.63
20066001	002270/	FISHMAN SUPPLY CO.													
		PO-150009	1.	01	0000	0-4300.00	0000	8211	735	000	000		961708,961746,962262		280.24
		WARRANT TOTAL													\$280.24
20066002	070026/	ELLEN FRANZ													
		PV-150053		01	3010	0-4300.00	1110	1010	700	000	000		SIPPS, Open Court Copies		200.98
		WARRANT TOTAL													\$200.98
20066003	000023/	GOODMAN BUILDING SUPPLY CO.													
		PO-150008	1.	01	8150	0-4300.00	0000	8100	735	000	000		dUE 9/11/14		379.20
		WARRANT TOTAL													\$379.20

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0010 GENERAL FUND
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
20066004	000904/	JACKSON'S														
		PO-150021	1.	01	8150	0	4300.00-0000	8100	735	000	000			8/14		26.21
							WARRANT TOTAL									\$26.21
20066005	001019/	MARIN PUPIL TRANS. AGENCY														
		PV-150064		01	9002	0	7143.00-5001	9200	700	000	000			15-14		21,681.00
							WARRANT TOTAL									\$21,681.00
20066006	000058/	P G & E CO														
		PO-150000	1.	01	0000	0	5510.00-0000	8200	000	000	000			9/14		2,110.39
							WARRANT TOTAL									\$2,110.39
20066007	000073/	PEARSON														
		PO-150060	1.	01	3010	0	4300.00-1110	1010	700	000	000			7023645222		1,116.24
							WARRANT TOTAL									\$1,116.24
20066008	070182/	PEOPLE'S EDUCATION														
		PO-150059	1.	01	3010	0	4300.00-1110	1010	700	000	000			10475076		540.84
							WARRANT TOTAL									\$540.84
20066009	070222/	PROTECTION ONE														
		PO-150005	1.	01	0000	0	5840.00-0000	8300	100	000	000			9/14		76.00
			2.	01	0000	0	5840.00-0000	8300	101	000	000			9/14		635.14
			2.	01	0000	0	5840.00-0000	8300	101	000	000			99547669		170.00
			3.	01	0000	0	5840.00-0000	8300	103	000	000			9/14		103.29
							WARRANT TOTAL									\$984.43
20066010	070405/	SCHOOLYARD COMMUNICATIONS														
		PV-150049		01	0000	0	4318.00-1110	2140	700	000	000			14-9027	First Day Packets	182.72
				01	0000	0	5841.00-0000	2700	700	000	000			14-9027	First Day Packets	500.00
				01	0000	0	5841.00-0000	7200	725	000	000			14-9027	First Day Packets	500.00
							WARRANT TOTAL									\$1,182.72
20066011	001206/	SHELL OIL CO.														
		PV-150052		01	0000	0	4301.00-0000	8110	735	000	000			8/14		256.03

APY250 H.02.09

Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 09/05/2014

09/04/14 PAGE 58

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
 BATCH: 0010 GENERAL FUND
 FUND : 01 GENERAL FUND

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

WARRANT TOTAL						\$256.03
20066012	002545/	SONITROL				
		PO-150016 1. 01-0000-0-5840.00-0000-8300-101-000-000			Service Call	179.63
		WARRANT TOTAL				\$179.63
20066013	070807/	US PURE WATER CORPORATION				
		PV-150054 01-8150-0-5600.00-0000-8110-735-000-000			Water dispenser-Cafeteria	184.56
		WARRANT TOTAL				\$184.56
20066014	070759/	VERIZON WIRELESS				
		PO-150013 1. 01-0000-0-5970.00-0000-2700-700-000-000			8/14	266.07
		WARRANT TOTAL				\$266.07
*** FUND	TOTALS ***		TOTAL NUMBER OF WARRANTS: 20		TOTAL AMOUNT OF WARRANTS:	\$33,966.33*

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0010 GENERAL FUND
FUND : 13 CAFETERIA FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
20066015	070811/	BARON BAKING LLC				
		PV-150056	13-5310-0-5840.00-0000-3700-100-000-000	24-0156		5.95
			13-5310-0-5840.00-0000-3700-101-000-000	24-0156		5.95
			WARRANT TOTAL			\$11.90
20066016	000105/	CLOVER-STORNETTA FARMS				
		PV-150057	13-5310-0-5840.00-0000-3700-100-000-000	471023402, 471024103		119.38
			13-5310-0-5840.00-0000-3700-101-000-000	471023402, 471024103		119.37
			WARRANT TOTAL			\$238.75
20066017	070815/	MARIN CHEESE COMPANY				
		PV-150060	13-5310-0-5840.00-0000-3700-100-000-000	454220		227.70
			13-5310-0-5840.00-0000-3700-101-000-000	454220		227.69
			WARRANT TOTAL			\$455.39
20066018	070827/	MARIN SUN FARMS				
		PV-150062	13-5310-0-5840.00-0000-3700-100-000-000	82073,82696		222.85
			13-5310-0-5840.00-0000-3700-101-000-000	82073,82696		222.85
			WARRANT TOTAL			\$445.70
20066019	070794/	NANA MAE'S ORGANIC				
		PV-150058	13-5310-0-5840.00-0000-3700-100-000-000	566788		90.00
			13-5310-0-5840.00-0000-3700-101-000-000	566788		90.00
			WARRANT TOTAL			\$180.00
20066020	070816/	UNFI				
		PV-150059	13-5310-0-5840.00-0000-3700-100-000-000	18046902, 18045636, 18062246		1,272.06
			13-5310-0-5840.00-0000-3700-101-000-000	18046902, 18045636, 18062246		1,272.05
			WARRANT TOTAL			\$2,544.11
20066021	070799/	VERITABLE VEGETABLE INC.				
		PV-150061	13-5310-0-5840.00-0000-3700-100-000-000	928107		111.00
			13-5310-0-5840.00-0000-3700-101-000-000	928107		111.00

APY250 H.02.09

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 09/05/2014

09/04/14 PAGE 60

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0010 GENERAL FUND
FUND : 13 CAFETERIA FUND

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

WARRANT TOTAL															\$222.00
*** FUND	TOTALS ***		TOTAL NUMBER OF WARRANTS:				7	TOTAL AMOUNT OF WARRANTS:				\$4,097.85*			

APY250 H.02.09

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 09/05/2014

09/04/14 PAGE 61

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

BATCH: 0010 GENERAL FUND

FUND : 40 SPECIAL RESERVE~CAP OUTLAY #1

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT								
REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	AMOUNT
20066022	070777/	MICHAEL PAUL COMPANY INC.												
		PV-150050		40-0000-0-6240		00-0000-8500-700-000-135							APPLICATIONS 8-9	52,848.30
				WARRANT TOTAL										\$52,848.30
*** FUND	TOTALS ***			TOTAL NUMBER OF WARRANTS:		1	TOTAL AMOUNT OF WARRANTS:							\$52,848.30*
*** BATCH TOTALS ***				TOTAL NUMBER OF WARRANTS:		28	TOTAL AMOUNT OF WARRANTS:							\$90,912.48*
*** DISTRICT TOTALS ***				TOTAL NUMBER OF WARRANTS:		28	TOTAL AMOUNT OF WARRANTS:							\$90,912.48*

Printed: 09/05/2014 08:41:24

Sausalito Marin City School District

Agenda Item: 9.04

Date: September 9, 2014

☐ Correspondence
☐ Reports
☐ General Functions
☐ Pupil Services
☐ Personnel Services
☒ Financial & Business Procedures
☐ Curriculum and Instruction
☐ Policy Development

☐ Consent Agenda

Item Requires Board Action: X

Item is for Information Only:

Item: 2013-2014 Unaudited Actuals

Background:

Staff has completed the process of closing the accounts for the 2013-2014 fiscal year and preparing the required materials for submittal to the Marin County Office of Education, using the SACS software as required by the State of California. This report is due to the Marin County Office of Education (MCOE) by September 15th each year.

Closing the books is the accounting process in which the budgetary accounts are zeroed out and the actual revenues and expenses are closed out to the fund balance. The close-out report is called “Unaudited Actuals” because the final balances have not yet been reviewed by the District’s auditor. Changes recommended by the auditor, if any, will be brought to the Board for action when the audit is presented to the Board.

Before the final accounting entries can be made to complete this process, districts must wait until all notifications of final entitlements and/or costs from outside agencies are received. Due to other agencies’ various timelines, this key information is not always available in a timely manner.

Fiscal Impact:

None

Recommendation:

Approve

Prepared for: Steve Van Zant

Prepared by: P. Rigney

SAUSALITO MARIN CITY SCHOOL DISTRICT

200 Phillips Drive, Sausalito/Marin City CA 94965

(415) 332-3190

www.smcsd.org

2013-2014 UNAUDITED ACTUALS

September 9, 2014

2013-2014 UNAUDITED ACTUALS

UNAUDITED ACTUALS CERTIFICATION FOR THE FISCAL YEAR 2013-2014

TABLE OF CONTENTS

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2013-14 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 09, 2014

To the Superintendent of Public Instruction:

2013-14 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

Kate Lane
Name
Senior Director, Business Services
Title
415-499-5822
Telephone
klane@marinschools.org
E-mail Address

For School District:

Paula Rigney
Name
CBO
Title
415-332-3190
Telephone
prigney@smcsd.org
E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2015-16 budget year:

(S) Budget Adoption Cycle ('D' for Dual or 'S' for Single)

Unaudited Actuals
FINANCIAL REPORTS
2013-14 Unaudited Actuals
Summary of Unaudited Actual Data Submission

21 65474 0000000
Form CA

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	40.30%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	exempt
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$5,817,603.75
	Appropriations Subject to Limit	\$4,156,586.09
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2015-16, subject to CDE approval.	7.96%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2015-16 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2013-14 Unaudited Actuals	2014-15 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	G	
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)	G	
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2013-14 Unaudited Actuals	2014-15 Budget
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	

2013-2014 UNAUDITED ACTUALS

GENERAL FUND

FORM 01

GENERAL FUND UNRESTRICTED AND RESTRICTED SUMMARY OF REVENUES, EXPENDITURES

			2013-14 Unaudited Actuals			2014-15 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		4,233,060.11	0.00	4,233,060.11	4,082,727.00	20,422.00	4,103,149.00	-3.1%
2) Federal Revenue	8100-8299		0.00	314,535.02	314,535.02	14,187.00	330,291.00	344,478.00	9.5%
3) Other State Revenue	8300-8599		28,931.16	249,862.16	278,793.32	16,944.00	263,798.00	280,742.00	0.7%
4) Other Local Revenue	8600-8799		218,424.05	757,354.14	975,778.19	186,463.00	561,595.00	748,058.00	-23.3%
5) TOTAL, REVENUES			4,480,415.32	1,321,751.32	5,802,166.64	4,300,321.00	1,176,106.00	5,476,427.00	-5.6%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		1,225,229.70	540,982.51	1,766,212.21	1,199,786.00	478,407.00	1,678,193.00	-5.0%
2) Classified Salaries	2000-2999		462,629.14	304,259.40	766,888.54	472,184.00	339,381.00	811,565.00	5.8%
3) Employee Benefits	3000-3999		463,236.77	221,569.45	684,806.22	452,198.00	259,849.00	712,047.00	4.0%
4) Books and Supplies	4000-4999		115,019.24	111,790.56	226,809.80	72,871.00	87,155.00	160,026.00	-29.4%
5) Services and Other Operating Expenditures	5000-5999		420,038.78	776,855.97	1,196,894.75	460,512.00	907,941.00	1,368,453.00	14.3%
6) Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	30,000.00	30,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299								
	7400-7499		469,398.87	162,529.29	631,928.16	382,821.00	166,691.00	549,512.00	-13.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(32,425.75)	32,425.75	0.00	(26,599.00)	26,599.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,123,126.75	2,150,412.93	5,273,539.68	3,013,773.00	2,296,023.00	5,309,796.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			1,357,288.57	(828,661.61)	528,626.96	1,286,548.00	(1,119,917.00)	166,631.00	-68.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		5.57	0.00	5.57	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		280,767.00	0.00	280,767.00	362,655.00	0.00	362,655.00	29.2%
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		(821,154.63)	821,154.63	0.00	(1,119,917.00)	1,119,917.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,101,916.06)	821,154.63	(280,761.43)	(1,482,572.00)	1,119,917.00	(362,655.00)	29.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 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)			255,372.51	(7,506.98)	247,865.53	(196,024.00)	0.00	(196,024.00)	-179.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,514,865.81	169,498.96	1,684,364.77	1,669,227.99	161,991.98	1,831,219.97	8.7%
b) Audit Adjustments		9793	(101,010.33)	0.00	(101,010.33)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,413,855.48	169,498.96	1,583,354.44	1,669,227.99	161,991.98	1,831,219.97	15.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,413,855.48	169,498.96	1,583,354.44	1,669,227.99	161,991.98	1,831,219.97	15.7%
2) Ending Balance, June 30 (E + F1e)			1,669,227.99	161,991.98	1,831,219.97	1,473,203.99	161,991.98	1,635,195.97	-10.7%
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	161,991.98	161,991.98	0.00	161,991.98	161,991.98	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	1,668,227.99	0.00	1,668,227.99	1,473,203.99	0.00	1,473,203.99	-11.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 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	1,552,669.82	178,605.66	1,731,275.48				
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	320,294.00	118,076.36	438,370.36				
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			1,873,963.82	296,682.02	2,170,645.84				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	204,735.83	134,690.04	339,425.87				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			204,735.83	134,690.04	339,425.87				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G9 + H2) - (I6 + J2)			1,669,227.99	161,991.98	1,831,219.97				

			2013-14 Unaudited Actuals			2014-15 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							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,022,137.00	0.00	1,022,137.00	980,875.00	0.00	980,875.00	-4.0%
Education Protection Account State Aid - Current Year		8012	29,166.00	0.00	29,166.00	28,256.00	0.00	28,256.00	-3.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	31,070.77	0.00	31,070.77	31,026.00	0.00	31,026.00	-0.1%
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	4,765,408.95	0.00	4,765,408.95	4,961,169.00	0.00	4,961,169.00	4.1%
Unsecured Roll Taxes		8042	102,060.13	0.00	102,060.13	107,955.00	0.00	107,955.00	5.8%
Prior Years' Taxes		8043	4,046.26	0.00	4,046.26	4,582.00	0.00	4,582.00	13.2%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	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-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			5,953,889.11	0.00	5,953,889.11	6,113,863.00	0.00	6,113,863.00	2.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	(20,422.00)		(20,422.00)	New
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	20,422.00	20,422.00	New
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	(1,720,829.00)	0.00	(1,720,829.00)	(2,010,714.00)	0.00	(2,010,714.00)	16.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,233,060.11	0.00	4,233,060.11	4,082,727.00	20,422.00	4,103,149.00	-3.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	14,187.00	0.00	14,187.00	New
Special Education Entitlement		8181	0.00	82,052.02	82,052.02	0.00	104,522.00	104,522.00	27.4%
Special Education Discretionary Grants		8182	0.00	11,082.00	11,082.00	0.00	6,469.00	6,469.00	-41.6%
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		195,570.00	195,570.00		193,078.00	193,078.00	-1.3%
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		23,404.00	23,404.00		23,172.00	23,172.00	-1.0%
NCLB: Title III, Immigrant Education Program	4201	8290		747.00	747.00		400.00	400.00	-46.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 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		1,680.00	1,680.00		2,650.00	2,650.00	57.7%
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, 3026- 3205, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind		8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		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			0.00	314,535.02	314,535.02	14,187.00	330,291.00	344,478.00	9.5%
OTHER STATE REVENUE									
Other State Apportionments									
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%
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%
Class Size Reduction, K-3		8434	9,639.00	0.00	9,639.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,329.00	0.00	3,329.00	3,457.00	0.00	3,457.00	3.8%
Lottery - Unrestricted and Instructional Materials		8560	15,667.84	4,586.66	20,254.50	13,487.00	3,238.00	16,725.00	-17.4%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		124,234.50	124,234.50		124,234.00	124,234.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		51,901.00	51,901.00		88,788.00	88,788.00	71.1%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		24,517.00	24,517.00		24,400.00	24,400.00	-0.5%
All Other State Revenue	All Other	8590	295.32	44,623.00	44,918.32	0.00	23,138.00	23,138.00	-48.5%
TOTAL, OTHER STATE REVENUE			28,931.16	249,862.16	278,793.32	16,944.00	263,798.00	280,742.00	0.7%

			2013-14 Unaudited Actuals			2014-15 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							
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 LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	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	82,809.43	0.00	82,809.43	82,920.00	0.00	82,920.00	0.1%
Interest		8660	1,621.23	0.00	1,621.23	2,000.00	0.00	2,000.00	23.4%
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%
Interagency Services		8677	17,633.04	20,129.25	37,762.29	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	85,970.52	0.00	85,970.52	71,909.00	0.00	71,909.00	-16.4%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (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	30,389.83	524,736.65	555,126.48	29,634.00	369,103.00	398,737.00	-28.2%
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		212,488.24	212,488.24		192,492.00	192,492.00	-9.4%
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			218,424.05	757,354.14	975,778.19	186,463.00	561,595.00	748,058.00	-23.3%
TOTAL, REVENUES			4,480,415.32	1,321,751.32	5,802,166.64	4,300,321.00	1,176,106.00	5,476,427.00	-5.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	881,532.18	197,982.08	1,079,514.26	887,886.00	227,567.00	1,115,453.00	3.3%
Certificated Pupil Support Salaries		1200	0.00	150,813.04	150,813.04	0.00	191,840.00	191,840.00	27.2%
Certificated Supervisors' and Administrators' Salaries		1300	316,410.00	122,979.96	439,389.96	292,900.00	35,000.00	327,900.00	-25.4%
Other Certificated Salaries		1900	27,287.52	69,207.43	96,494.95	19,000.00	24,000.00	43,000.00	-55.4%
TOTAL, CERTIFICATED SALARIES			1,225,229.70	540,982.51	1,766,212.21	1,199,786.00	478,407.00	1,678,193.00	-5.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	44,959.06	176,119.37	221,078.43	49,797.00	203,143.00	252,940.00	14.4%
Classified Support Salaries		2200	136,921.33	49,988.85	186,910.18	131,397.00	58,416.00	189,813.00	1.6%
Classified Supervisors' and Administrators' Salaries		2300	117,999.96	75,356.96	193,356.92	123,900.00	77,822.00	201,722.00	4.3%
Clerical, Technical and Office Salaries		2400	115,352.36	0.00	115,352.36	123,021.00	0.00	123,021.00	6.6%
Other Classified Salaries		2900	47,396.43	2,794.22	50,190.65	44,069.00	0.00	44,069.00	-12.2%
TOTAL, CLASSIFIED SALARIES			462,629.14	304,259.40	766,888.54	472,184.00	339,381.00	811,565.00	5.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	97,595.66	39,157.55	136,753.21	108,233.00	46,020.00	154,253.00	12.8%
PERS		3201-3202	47,946.99	33,756.97	81,703.96	56,052.00	40,421.00	96,473.00	18.1%
OASDI/Medicare/Alternative		3301-3302	52,611.02	30,411.89	83,022.91	52,521.00	33,294.00	85,815.00	3.4%
Health and Welfare Benefits		3401-3402	202,533.83	95,215.36	297,749.19	168,958.00	117,212.00	286,170.00	-3.9%
Unemployment Insurance		3501-3502	849.28	423.27	1,272.55	810.00	414.00	1,224.00	-3.8%
Workers' Compensation		3601-3602	39,506.85	19,704.37	59,211.22	39,789.00	20,388.00	60,177.00	1.6%
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%
Other Employee Benefits		3901-3902	22,193.14	2,900.04	25,093.18	25,835.00	2,100.00	27,935.00	11.3%
TOTAL, EMPLOYEE BENEFITS			463,236.77	221,569.45	684,806.22	452,198.00	259,849.00	712,047.00	4.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	9,435.89	0.00	9,435.89	20,000.00	3,238.00	23,238.00	146.3%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	52,028.30	108,894.56	160,922.86	42,263.00	68,917.00	111,180.00	-30.9%
Noncapitalized Equipment		4400	53,555.05	2,896.00	56,451.05	10,608.00	15,000.00	25,608.00	-54.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			115,019.24	111,790.56	226,809.80	72,871.00	87,155.00	160,026.00	-29.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	113,713.41	113,713.41	0.00	15,000.00	15,000.00	-86.8%
Travel and Conferences		5200	4,689.65	17,814.28	22,503.93	14,630.00	43,675.00	58,305.00	159.1%
Dues and Memberships		5300	11,877.45	12,416.69	24,294.14	10,510.00	20,000.00	30,510.00	25.6%
Insurance		5400 - 5450	40,381.00	0.00	40,381.00	42,959.00	0.00	42,959.00	6.4%
Operations and Housekeeping Services		5500	118,823.36	0.00	118,823.36	129,500.00	0.00	129,500.00	9.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,274.05	44,004.02	67,278.07	18,651.00	97,284.00	115,935.00	72.3%
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	181,728.01	588,907.57	770,635.58	199,429.00	731,982.00	931,411.00	20.9%
Communications		5900	39,265.26	0.00	39,265.26	44,833.00	0.00	44,833.00	14.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			420,038.78	776,855.97	1,196,894.75	460,512.00	907,941.00	1,368,453.00	14.3%

DescriptionResource CodesObject Codes			2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	30,000.00	30,000.00	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	30,000.00	30,000.00	New
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	83,705.00	83,705.00	28,807.00	107,667.00	136,474.00	63.0%
Payments to JPAs		7143	0.00	49,907.29	49,907.29	0.00	59,024.00	59,024.00	18.3%
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	28,917.00	28,917.00	0.00	0.00	0.00	-100.0%
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	450,000.00	0.00	450,000.00	334,614.00	0.00	334,614.00	-25.6%
Debt Service									
Debt Service - Interest		7438	2,216.40	0.00	2,216.40	2,884.00	0.00	2,884.00	30.1%
Other Debt Service - Principal		7439	17,182.47	0.00	17,182.47	16,516.00	0.00	16,516.00	-3.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			469,398.87	162,529.29	631,928.16	382,821.00	166,691.00	549,512.00	-13.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(32,425.75)	32,425.75	0.00	(26,599.00)	26,599.00	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			(32,425.75)	32,425.75	0.00	(26,599.00)	26,599.00	0.00	0.0%
TOTAL, EXPENDITURES			3,123,126.75	2,150,412.93	5,273,539.68	3,013,773.00	2,296,023.00	5,309,796.00	0.7%

			2013-14 Unaudited Actuals			2014-15 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							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	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	5.57	0.00	5.57	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5.57	0.00	5.57	0.00	0.00	0.00	-100.0%
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: Cafeteria Fund		7616	40,000.00	0.00	40,000.00	59,435.00	0.00	59,435.00	48.6%
Other Authorized Interfund Transfers Out		7619	240,767.00	0.00	240,767.00	303,220.00	0.00	303,220.00	25.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			280,767.00	0.00	280,767.00	362,655.00	0.00	362,655.00	29.2%
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		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(821,154.63)	821,154.63	0.00	(1,119,917.00)	1,119,917.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(821,154.63)	821,154.63	0.00	(1,119,917.00)	1,119,917.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(1,101,916.06)	821,154.63	(280,761.43)	(1,482,572.00)	1,119,917.00	(362,655.00)	29.2%

			2013-14 Unaudited Actuals			2014-15 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	4,233,060.11	0.00	4,233,060.11	4,082,727.00	20,422.00	4,103,149.00	0.0%
2) Federal Revenue		8100-8299	0.00	314,535.02	314,535.02	14,187.00	330,291.00	344,478.00	0.0%
3) Other State Revenue		8300-8599	28,931.16	249,862.16	278,793.32	16,944.00	263,798.00	280,742.00	0.0%
4) Other Local Revenue		8600-8799	218,424.05	757,354.14	975,778.19	186,463.00	561,595.00	748,058.00	0.0%
5) TOTAL, REVENUES			4,480,415.32	1,321,751.32	5,802,166.64	4,300,321.00	1,176,106.00	5,476,427.00	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	1,291,285.88	1,191,966.75	2,483,252.63	1,266,500.00	1,337,669.00	2,604,169.00	4.9%
2) Instruction - Related Services	2000-2999		390,146.60	286,226.82	676,373.42	361,633.00	123,570.00	485,203.00	-28.3%
3) Pupil Services	3000-3999		55,790.38	213,833.24	269,623.62	31,210.00	279,392.00	310,602.00	15.2%
4) Ancillary Services	4000-4999		8,929.45	0.00	8,929.45	8,875.00	0.00	8,875.00	-0.6%
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		569,476.91	52,474.54	621,951.45	616,832.00	49,062.00	665,894.00	7.1%
8) Plant Services	8000-8999		338,098.66	243,382.29	581,480.95	345,902.00	339,639.00	685,541.00	17.9%
9) Other Outgo	9000-9999		469,398.87	162,529.29	631,928.16	382,821.00	166,691.00	549,512.00	-13.0%
10) TOTAL, EXPENDITURES			3,123,126.75	2,150,412.93	5,273,539.68	3,013,773.00	2,296,023.00	5,309,796.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,357,288.57	(828,661.61)	528,626.96	1,286,548.00	(1,119,917.00)	166,631.00	-68.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	5.57	0.00	5.57	0.00	0.00	0.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	280,767.00	0.00	280,767.00	362,655.00	0.00	362,655.00	0.0%
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	(821,154.63)	821,154.63	0.00	(1,119,917.00)	1,119,917.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,101,916.06)	821,154.63	(280,761.43)	(1,482,572.00)	1,119,917.00	(362,655.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 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)			255,372.51	(7,506.98)	247,865.53	(196,024.00)	0.00	(196,024.00)	-179.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,514,865.81	169,498.96	1,684,364.77	1,669,227.99	161,991.98	1,831,219.97	8.7%
b) Audit Adjustments		9793	(101,010.33)	0.00	(101,010.33)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,413,855.48	169,498.96	1,583,354.44	1,669,227.99	161,991.98	1,831,219.97	15.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,413,855.48	169,498.96	1,583,354.44	1,669,227.99	161,991.98	1,831,219.97	15.7%
2) Ending Balance, June 30 (E + F1e)			1,669,227.99	161,991.98	1,831,219.97	1,473,203.99	161,991.98	1,635,195.97	-10.7%
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	161,991.98	161,991.98	0.00	161,991.98	161,991.98	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	1,668,227.99	0.00	1,668,227.99	1,473,203.99	0.00	1,473,203.99	-11.7%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
6230	California Clean Energy Jobs Act	36,887.00	36,887.00
6300	Lottery: Instructional Materials	4,587.32	4,587.32
6512	Special Ed: Mental Health Services	10,687.05	10,687.05
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE) (1	51,785.84	51,785.84
7405	Common Core State Standards Implementation	12,517.00	12,517.00
9010	Other Restricted Local	45,527.77	45,527.77
Total, Restricted Balance		161,991.98	161,991.98

2013-2014 UNAUDITED ACTUALS

**FUND FORMS: 13, 14, 17, 21, 35, 40, 49, 51,
52, & 56**

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	101,454.97	90,000.00	-11.3%
3) Other State Revenue		8300-8599	6,972.86	6,000.00	-14.0%
4) Other Local Revenue		8600-8799	34.12	0.00	-100.0%
5) TOTAL, REVENUES			108,461.95	96,000.00	-11.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	45,109.51	46,165.00	2.3%
3) Employee Benefits		3000-3999	16,610.72	17,770.00	7.0%
4) Books and Supplies		4000-4999	4,531.04	1,500.00	-66.9%
5) Services and Other Operating Expenditures		5000-5999	67,204.31	90,000.00	33.9%
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			133,455.58	155,435.00	16.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,993.63)	(59,435.00)	137.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	40,000.00	59,435.00	48.6%
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			40,000.00	59,435.00	48.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			15,006.37	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,797.64	23,804.01	170.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,797.64	23,804.01	170.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,797.64	23,804.01	170.6%
2) Ending Balance, June 30 (E + F1e)			23,804.01	23,804.01	0.0%
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	23,764.00	23,804.01	0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,787.99		
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	17,040.16		
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			24,868.16		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,064.15		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,064.15		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			23,804.01		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	101,454.97	90,000.00	-11.3%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			101,454.97	90,000.00	-11.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	6,972.86	6,000.00	-14.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,972.86	6,000.00	-14.0%
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	34.12	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			34.12	0.00	-100.0%
TOTAL, REVENUES			108,461.95	96,000.00	-11.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	45,109.51	46,165.00	2.3%
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			45,109.51	46,165.00	2.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	5,161.49	5,434.00	5.3%
OASDI/Medicare/Alternative		3301-3302	3,450.76	3,533.00	2.4%
Health and Welfare Benefits		3401-3402	6,927.94	7,643.00	10.3%
Unemployment Insurance		3501-3502	22.61	23.00	1.7%
Workers' Compensation		3601-3602	1,047.92	1,137.00	8.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			16,610.72	17,770.00	7.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,531.04	1,500.00	-66.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,531.04	1,500.00	-66.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	67,204.31	90,000.00	33.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			67,204.31	90,000.00	33.9%
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			133,455.58	155,435.00	16.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	40,000.00	59,435.00	48.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			40,000.00	59,435.00	48.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			40,000.00	59,435.00	48.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	239.72	0.00	-100.0%
5) TOTAL, REVENUES			239.72	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	50,405.06	40,000.00	-20.6%
6) Capital Outlay		6000-6999	195,991.36	10,000.00	-94.9%
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			246,396.42	50,000.00	-79.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(246,156.70)	(50,000.00)	-79.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,000.00	50,000.00	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			50,000.00	50,000.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(196,156.70)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	271,314.42	75,157.72	-72.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			271,314.42	75,157.72	-72.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			271,314.42	75,157.72	-72.3%
2) Ending Balance, June 30 (E + F1e)			75,157.72	75,157.72	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	75,157.72	75,157.72	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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	90,959.22		
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			90,959.22		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	15,801.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			15,801.50		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			75,157.72		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	239.72	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			239.72	0.00	-100.0%
TOTAL, REVENUES			239.72	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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	2013-14 Unaudited Actuals	2014-15 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	36,885.06	40,000.00	8.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,520.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50,405.06	40,000.00	-20.6%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	195,991.36	10,000.00	-94.9%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			195,991.36	10,000.00	-94.9%
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			246,396.42	50,000.00	-79.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	50,000.00	50,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	50,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			50,000.00	50,000.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	193.45	0.00	-100.0%
5) TOTAL, REVENUES			193.45	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)			193.45	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			193.45	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	172,310.50	172,503.95	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			172,310.50	172,503.95	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			172,310.50	172,503.95	0.1%
2) Ending Balance, June 30 (E + F1e)			172,503.95	172,503.95	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	172,503.95	172,503.95	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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	172,503.95		
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			172,503.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			172,503.95		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	193.45	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			193.45	0.00	-100.0%
TOTAL, REVENUES			193.45	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.28	0.00	-100.0%
5) TOTAL, REVENUES			0.28	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)			0.28	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.28	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	245.83	246.11	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			245.83	246.11	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			245.83	246.11	0.1%
2) Ending Balance, June 30 (E + F1e)			246.11	246.11	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	246.11	246.11	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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	246.11		
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			246.11		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			246.11		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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 LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.28	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			0.28	0.00	-100.0%
TOTAL, REVENUES			0.28	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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%
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	2013-14 Unaudited Actuals	2014-15 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%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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%
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	2013-14 Unaudited Actuals	2014-15 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	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.67	0.00	-100.0%
5) TOTAL, REVENUES			0.67	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)			0.67	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.67	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	590.06	590.73	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			590.06	590.73	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			590.06	590.73	0.1%
2) Ending Balance, June 30 (E + F1e)			590.73	590.73	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	590.73	590.73	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%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	590.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			590.73		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			590.73		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	0.67	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			0.67	0.00	-100.0%
TOTAL, REVENUES			0.67	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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%
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	2013-14 Unaudited Actuals	2014-15 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	2013-14 Unaudited Actuals	2014-15 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	2013-14 Unaudited Actuals	2014-15 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%
(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	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	747.34	0.00	-100.0%
5) TOTAL, REVENUES			747.34	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)			747.34	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	2,452,870.81	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			(2,452,870.81)	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(2,452,123.47)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56.74	21.56	-62.0%
b) Audit Adjustments		9793	2,452,088.29	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,452,145.03	21.56	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,452,145.03	21.56	-100.0%
2) Ending Balance, June 30 (E + F1e)			21.56	21.56	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	21.56	21.56	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%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	21.56		
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			21.56		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			21.56		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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 LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	747.34	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			747.34	0.00	-100.0%
TOTAL, REVENUES			747.34	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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%
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	2013-14 Unaudited Actuals	2014-15 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%

Description			2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
Resource Codes	Object Codes				
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%
Other Authorized Interfund Transfers Out	7619		2,452,870.81	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,452,870.81	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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)			(2,452,870.81)	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,913.77	0.00	-100.0%
4) Other Local Revenue		8600-8799	821,877.99	0.00	-100.0%
5) TOTAL, REVENUES			825,791.76	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	782,808.78	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			782,808.78	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			42,982.98	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			42,982.98	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	589,040.68	632,023.66	7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			589,040.68	632,023.66	7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			589,040.68	632,023.66	7.3%
2) Ending Balance, June 30 (E + F1e)			632,023.66	632,023.66	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	632,023.66	632,023.66	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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	632,023.66		
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			632,023.66		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			632,023.66		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	3,913.77	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,913.77	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	758,764.20	0.00	-100.0%
Unsecured Roll		8612	34,788.00	0.00	-100.0%
Prior Years' Taxes		8613	2,617.14	0.00	-100.0%
Supplemental Taxes		8614	24,190.25	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	1,174.60	0.00	-100.0%
Interest		8660	343.80	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			821,877.99	0.00	-100.0%
TOTAL, REVENUES			825,791.76	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	350,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	432,808.78	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			782,808.78	0.00	-100.0%
TOTAL, EXPENDITURES			782,808.78	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	33.46	0.00	-100.0%
5) TOTAL, REVENUES			33.46	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	523,935.16	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			523,935.16	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(523,901.70)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	195,691.35	0.00	-100.0%
b) Transfers Out		7600-7629	26.45	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			195,664.90	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(328,236.80)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	323,512.70	22.14	-100.0%
b) Audit Adjustments		9793	4,746.24	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			328,258.94	22.14	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			328,258.94	22.14	-100.0%
2) Ending Balance, June 30 (E + F1e)			22.14	22.14	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	22.14	22.14	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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20.88		
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	1.26		
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			22.14		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			22.14		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	33.46	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			33.46	0.00	-100.0%
TOTAL, REVENUES			33.46	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	380,000.00	0.00	-100.0%
Other Debt Service - Principal		7439	143,935.16	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			523,935.16	0.00	-100.0%
TOTAL, EXPENDITURES			523,935.16	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	195,691.35	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			195,691.35	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	26.45	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			26.45	0.00	-100.0%
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)					
			195,664.90	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,560.34	0.00	-100.0%
5) TOTAL, REVENUES			23,560.34	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)			23,560.34	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	55,766.46	0.00	-100.0%
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			55,766.46	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			79,326.80	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	600,418.27	725,061.90	20.8%
b) Audit Adjustments		9793	45,316.83	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			645,735.10	725,061.90	12.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			645,735.10	725,061.90	12.3%
2) Ending Balance, June 30 (E + F1e)			725,061.90	725,061.90	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	725,061.90	725,061.90	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	2013-14 Unaudited Actuals	2014-15 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	725,061.90		
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			725,061.90		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			725,061.90		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	2,425.16	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	21,135.18	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,560.34	0.00	-100.0%
TOTAL, REVENUES			23,560.34	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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	55,766.46	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			55,766.46	0.00	-100.0%
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)					
			55,766.46	0.00	-100.0%

2013-2014 UNAUDITED ACTUALS

AVERAGE DAILY ATTENDANCE (A)

SCHEDULE OF CAPITAL ASSETS (ASSET)

CURRENT EXPENSE
FORMULA/MINIMUM CLASSROOM
COMPENSTATION (CEA)

SCHEDULE OF LONG-TERM LIABILITIES
(DEBT)

Description	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	138.87	148.27	148.27	134.19	134.19	134.19
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	3.61	5.73	5.73			
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	142.48	154.00	154.00	134.19	134.19	134.19
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	142.48	154.00	154.00	134.19	134.19	134.19
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Unaudited Actuals
2013-14 Unaudited Actuals
Schedule of Capital Assets

21 65474 0000000
Form ASSET

Salito Marin City Elementary
in County

	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	948,870.00		948,870.00			948,870.00
Work in Progress	1,231,735.40		1,231,735.40			1,231,735.40
Total capital assets not being depreciated	2,180,605.40	0.00	2,180,605.40	0.00	0.00	2,180,605.40
Capital assets being depreciated:						
Land Improvements	1,384,149.00		1,384,149.00			1,384,149.00
Buildings	22,974,892.00		22,974,892.00			22,974,892.00
Equipment	392,037.00		392,037.00			392,037.00
Total capital assets being depreciated	24,751,078.00	0.00	24,751,078.00	0.00	0.00	24,751,078.00
Accumulated Depreciation for:						
Land Improvements	(1,131,735.00)		(1,131,735.00)			(1,131,735.00)
Buildings	(2,806,675.00)		(2,806,675.00)			(2,806,675.00)
Equipment	(50,498.00)		(50,498.00)			(50,498.00)
Total accumulated depreciation	(3,988,908.00)	0.00	(3,988,908.00)	0.00	0.00	(3,988,908.00)
Total capital assets being depreciated, net	20,762,170.00	0.00	20,762,170.00	0.00	0.00	20,762,170.00
Governmental activity capital assets, net	22,942,775.40	0.00	22,942,775.40	0.00	0.00	22,942,775.40
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			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
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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	1,766,212.21	301	0.00	303	1,766,212.21	305	26,372.40		307	1,739,839.81	309
2000 - Classified Salaries	766,888.54	311	0.00	313	766,888.54	315	164.15		317	766,724.39	319
3000 - Employee Benefits (Excluding 3800)	684,806.22	321	0.00	323	684,806.22	325	6,244.78		327	678,561.44	329
4000 - Books, Supplies Equip Replace. (6500)	226,809.80	331	0.00	333	226,809.80	335	18,798.57		337	208,011.23	339
5000 - Services. . . & 7300 - Indirect Costs	1,196,894.75	341	0.00	343	1,196,894.75	345	484,011.80		347	712,882.95	349
TOTAL					4,641,611.52	365	TOTAL			4,106,019.82	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	1,073,064.26	375
2. Salaries of Instructional Aides Per EC 41011.	2100	221,078.43	380
3. STRS.	3101 & 3102	86,919.03	382
4. PERS.	3201 & 3202	27,542.09	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	34,576.02	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	161,793.05	385
7. Unemployment Insurance.	3501 & 3502	663.02	390
8. Workers' Compensation Insurance.	3601 & 3602	30,913.88	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	17,993.14	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		1,654,542.92	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.		1,654,542.92	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.		40.30%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		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)	exempt
2. Percentage spent by this district (Part II, Line 15)	40.30%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	4,106,019.82
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt

Unaudited Actuals
2013-14 Unaudited Actuals
Schedule of Long-Term Liabilities

21 65474 0000000
Form DEBT

	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	10,560,000.00		10,560,000.00		350,000.00	10,210,000.00	350,000.00
General School Building Loans Payable			0.00			0.00	
Refundable Participation Payable	380,000.00		380,000.00		380,000.00	0.00	
Capital Leases Payable	1,064,024.00		1,064,024.00		27,124.00	1,036,900.00	27,124.00
General Revenue Bonds Payable			0.00			0.00	
General Long-Term Debt			0.00			0.00	
OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Governmental activities long-term liabilities	12,004,024.00	0.00	12,004,024.00	0.00	757,124.00	11,246,900.00	377,124.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
General School Building Loans Payable			0.00			0.00	
Refundable Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
General Revenue Bonds Payable			0.00			0.00	
General Long-Term Debt			0.00			0.00	
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

2013-2014 UNAUDITED ACTUALS

SCHOOL DISTRICT APPROPRIATIONS
LIMIT CALCULATIONS (GANN LIMIT)

INDIRECT COST RATE WORKSHEET (ICR)

LOTTERY REPORT (Form L)

NO CHILD LEFT BEHIND MAINTENANCE
OF EFFORT EXPENDITURES (NCMOE)

PROGRAM COST REPORT (PCR)

&

PROGRAM COST REPORT SCHEDULE OF
ALLOCATION FACTORS (PCRAF)

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2012-13 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2012-13 Actual			2013-14 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	4,787,413.62		4,787,413.62			5,817,603.75
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	123.25		123.25			142.48
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2012-13			Adjustments to 2013-14		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2013-14 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2013-14 P2 Report			2014-15 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	142.48		142.48	134.19		134.19
2. Total Charter Schools ADA (Form A, Line C4)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			142.48			134.19
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2013-14 Actual			2014-15 Budget		
1. Homeowners' Exemption (Object 8021)	31,070.77		31,070.77	31,026.00		31,026.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	4,765,408.95		4,765,408.95	4,961,169.00		4,961,169.00
5. Unsecured Roll Taxes (Object 8042)	102,060.13		102,060.13	107,955.00		107,955.00
6. Prior Years' Taxes (Object 8043)	4,046.26		4,046.26	4,582.00		4,582.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00	(1,720,265.00)	(1,720,265.00)	0.00	(2,010,714.00)	(2,010,714.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	4,902,586.11	(1,720,265.00)	3,182,321.11	5,104,732.00	(2,010,714.00)	3,094,018.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	4,902,586.11	(1,720,265.00)	3,182,321.11	5,104,732.00	(2,010,714.00)	3,094,018.00

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			87,863.00			85,815.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			87,863.00			85,815.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	1,051,303.00		1,051,303.00	1,009,131.00		1,009,131.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. Class Size Reduction, Grades K-3 (Object 8434)	9,639.00		9,639.00			
27. TOTAL STATE AID RECEIVED (Lines C24 through C26)	1,060,942.00	0.00	1,060,942.00	1,009,131.00	0.00	1,009,131.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	5,802,166.64		5,802,166.64	5,476,427.00		5,476,427.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,621.23		1,621.23	2,000.00		2,000.00
APPROPRIATIONS LIMIT CALCULATIONS	2013-14 Actual			2014-15 Budget		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			4,787,413.62			5,817,603.75
2. Inflation Adjustment			1.0512			0.9977
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.1560			0.9418
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			5,817,603.75			5,466,417.47
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			3,182,321.11			3,094,018.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C27 or less than zero)			17,097.60			16,102.80
b. Maximum State Aid in Local Limit (Lesser of Line C27 or Lines D4 minus D5 plus C23; but not less than zero)			1,060,942.00			1,009,131.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,060,942.00			1,009,131.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C29 divided by [Lines C28 minus C29] times [Lines D5 plus D6c])			1,185.98			1,499.02
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			3,183,507.09			3,095,517.02
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C27 or less than zero)			1,060,942.00			1,009,131.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			3,183,507.09			
b. State Subventions (Line D8)			1,060,942.00			
c. Less: Excluded Appropriations (Line C23)			87,863.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			4,156,586.09			

*Charter School In Lieu Funding

415-332-3190
Contact Phone Number

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) 209,997.18
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) 3,007,909.79

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) 6.98%

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)	290,426.25
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	12,475.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
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)	40,587.37
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)	343,488.62
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	343,488.62

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,369,539.22
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	676,373.42
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	269,623.62
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	8,929.45
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)	284,314.01
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	16,210.00
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)	18,526.19
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)	540,893.58
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	133,455.58
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)	4,317,865.07

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) 7.96%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/lc/)
(Line A10 divided by Line B18) 7.96%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>343,488.62</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>200,485.77</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (16.29%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (16.29%) times Part III, Line B18) or (the highest rate used to recover costs from any program (10.93%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>0.00</u>
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:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>0.00</u>

Unaudited Actuals
2013-14 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,310.21		1,652.66	2,962.87
2. State Lottery Revenue	8560	15,667.84		4,586.66	20,254.50
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)		16,978.05	0.00	6,239.32	23,217.37
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	14,014.06		1,652.00	15,666.06
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)		14,014.06	0.00	1,652.00	15,666.06
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	2,963.99	0.00	4,587.32	7,551.31
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	5,554,306.68
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	314,535.02
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	19,398.87
4. Other Transfers Out	All	9200	7200-7299	478,917.00
5. Interfund Transfers Out	All	9300	7600-7629	280,767.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				779,082.87
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		24,993.63
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				4,485,682.42
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				4,485,682.42

Section II - Expenditures Per ADA		2013-14 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A4, C1, and C2e)		154.00
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		154.00
D. Expenditures per ADA (Line I.G divided by Line II.C)		29,127.81
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.)	5,008,165.25	41,263.62
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	(49,404.73)	(18,009.45)
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	4,958,760.52	23,254.17
B. Required effort (Line A.2 times 90%)	4,462,884.47	20,928.75
C. Current year expenditures (Line I.G and Line II.D)	4,485,682.42	29,127.81
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 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line B)		
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00
SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
The District implemented an in-house Food Service Program (no longer contract out to consultant/contractor) to provide fresh, local, free range, organic, non GMO food to our students and also to become more efficient and cost effective	(49,404.73)	(18,009.45)
Total adjustments to base expenditures	(49,404.73)	(18,009.45)

Unaudited Actuals
2013-14
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	1,994,352.25	1,232,415.44	3,226,767.69	483,225.85		3,709,993.54
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	783,896.84	8,995.54	792,892.38	118,739.91		911,632.29
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					912,695.16	912,695.16
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	19,985.69		19,985.69
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	Total General Fund and Charter Schools Funds Expenditures	2,778,249.09	1,241,410.98	4,019,660.07	621,951.45	912,695.16	5,554,306.68

Unaudited Actuals
2013-14
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	1,862,373.89	96,624.28	14,380.41	0.00	0.00	12,044.22	8,929.45			0.00	0.00	1,994,352.25
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	620,878.74	25,209.78	0.00	0.00	137,808.32	0.00	0.00			0.00	0.00	783,896.84
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		2,483,252.63	121,834.06	14,380.41	0.00	137,808.32	12,044.22	8,929.45	0.00	0.00	0.00	0.00	2,778,249.09

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2013-14
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	643,905.74	581,480.95	7,028.75	1,232,415.44
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	8,995.54	0.00	0.00	8,995.54
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		652,901.28	581,480.95	7,028.75	1,241,410.98

Unaudited Actuals
2013-14
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	14,992.57	55,901.30	469,265.08	112,742.33	581,480.95	0.00	7,028.75
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	0.20	1.40	2.00	1.50	39.57	1.25	46.52
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	0.30						
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	0.50	1.40	2.00	1.50	39.57	1.25	46.52

2013-2014 UNAUDITED ACTUALS

SUMMARY OF INTERFUND ACTIVITIES (SIAA)

Unaudited Actuals
2013-14 Unaudited 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					5.57	280,767.00		
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					40,000.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00			50,000.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
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					2,643,527.02	251,326.14		
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	2,452,870.81		
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					195,691.35	26.45		
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					55,766.46	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2013-14 Unaudited 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								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	2,984,990.40	2,984,990.40	0.00	0.00

2013-2014 UNAUDITED ACTUALS

2014-2015 BUDGET TECHNICAL REVIEW CHECK LIST

2013-2014 UNAUDITED ACTUALS TECHNICAL REVIEW CHECK LIST

SACS2014ALL Financial Reporting Software - 2014.2.0
9/4/2014 11:14:07 AM

21-65474-0000000

Unaudited Actuals
2014-15 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

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			
01-6500-0-5001-7300-8091	6500	8091	20,422.00
Explanation: Coding will corrected after audit and First Interim.			

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2014ALL Financial Reporting Software - 2014.2.0
9/4/2014 11:13:43 AM

21-65474-0000000

Unaudited Actuals
2013-14 Unaudited Actuals
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

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
40	0000	8660	-2,540.65
Explanation:Negative Interest.			

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

2013-2014 UNAUDITED ACTUALS

SPECIAL EDUCATION MAINTENANCE OF EFFORT

**2013-2014 ACTUALS vs. 2012-2013
ACTUALS (SEMA)**

SPECIAL EDUCATION MAINTENANCE OF EFFORT

**2014-2015 BUDGET vs. 2013-2014 ACTUALS
(SEMB)**

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									65
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	26,372.40	0.00	0.00	0.00	0.00	0.00	182,426.04		208,798.44
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	101,773.76		101,773.76
3000-3999	Employee Benefits	6,209.58	0.00	0.00	0.00	0.00	0.00	84,944.98		91,154.56
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	3,807.22		3,807.22
5000-5999	Services and Other Operating Expenditures	51,062.78	0.00	0.00	0.00	0.00	195,050.55	133,772.13		379,885.46
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	83,644.76	0.00	0.00	0.00	0.00	195,050.55	506,724.13	0.00	785,419.44
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	8,995.54								8,995.54
	Total Indirect Costs and PCR Allocations	8,995.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,995.54
	TOTAL COSTS	92,640.30	0.00	0.00	0.00	0.00	195,050.55	506,724.13	0.00	794,414.98
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	9,219.20	0.00	0.00	0.00	0.00	0.00	0.00		9,219.20
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	59,578.40		59,578.40
3000-3999	Employee Benefits	1,862.83	0.00	0.00	0.00	0.00	0.00	22,473.62		24,336.45
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,082.03	0.00	0.00	0.00	0.00	0.00	82,052.02	0.00	93,134.05
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	11,082.03	0.00	0.00	0.00	0.00	0.00	82,052.02	0.00	93,134.05
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									93,134.05

Unaudited Actuals
Special Education Maintenance of Effort
2013-14 Actual vs. 2012-13 Actual Comparison
2013-14 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	17,153.20	0.00	0.00	0.00	0.00	0.00	182,426.04		199,579.24
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	42,195.36		42,195.36
3000-3999	Employee Benefits	4,346.75	0.00	0.00	0.00	0.00	0.00	62,471.36		66,818.11
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	3,807.22		3,807.22
5000-5999	Services and Other Operating Expenditures	51,062.78	0.00	0.00	0.00	0.00	195,050.55	133,772.13		379,885.46
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	72,562.73	0.00	0.00	0.00	0.00	195,050.55	424,672.11	0.00	692,285.39
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	8,995.54								8,995.54
	Total Indirect Costs and PCR Allocations	8,995.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,995.54
	TOTAL BEFORE OBJECT 8980	81,558.27	0.00	0.00	0.00	0.00	195,050.55	424,672.11	0.00	701,280.93
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									701,280.93
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									412,314.95
	TOTAL COSTS									412,314.95

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

2012-13 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	692,285.39	47,420.07
2. Enter audit adjustments of 2012-13 special education expenditures from SACS2014ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2013-14 special education beginning fund balances from SACS2014ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2012-13 Expenditures, Adjusted for 2013-14 MOE Calculation (Sum lines 1 through 4)	692,285.39	47,420.07
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheet	58.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2012-13 Unduplicated Pupil Count, Adjusted for 2013-14 MOE Calculation (Line C1 plus Line C2)	58.00	

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2013-14 Expenditures by LEA (LE-CY) and the 2012-13 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2013-14 MOE requirement.

☒ Combined state and local expenditures

☐ Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: (??)

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00 (b)	

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

SELPA: (??)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures FY 2013-14 (LE-CY Worksheet)	Actual Expenditures FY 2012-13 (LE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	794,414.98		
2. Less: Expenditures paid from federal sources	93,134.05		
3. Expenditures paid from state and local sources	701,280.93	692,285.39	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	701,280.93	692,285.39	8,995.54
4. Special education unduplicated pupil count	65	58	
5. Per capita state and local expenditures (A3/A4)	10,788.94	11,935.96	(1,147.02)

If one or both of the differences in lines A3 and A5, Column C, are positive (current year state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be reviewed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be reviewed.

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	<u>FY 2013-14</u>	<u>FY 2012-13</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	<u>412,314.95</u>	<u>47,420.07</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from local sources	<u>412,314.95</u>	<u>47,420.07</u>	<u>364,894.88</u>
b. Per capita local expenditures (B1a/A4)	<u>6,343.31</u>	<u>817.59</u>	<u>5,525.72</u>

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2013-14 MOE requirement and make the selection on Page 1.

Paula Rigney
Contact Name

415-332-3190
Telephone Number

CBO
Title

prigney@smcsd.org
E-mail Address

Object Code		Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT										65
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)											
1000-1999	Certificated Salaries		77,475.00	0.00	0.00	0.00	0.00	0.00	259,800.00		337,275.00
2000-2999	Classified Salaries		0.00	0.00	0.00	0.00	0.00	0.00	138,616.00		138,616.00
3000-3999	Employee Benefits		22,479.00	0.00	0.00	0.00	0.00	0.00	130,947.00		153,426.00
4000-4999	Books and Supplies		0.00	0.00	0.00	0.00	0.00	0.00	10,950.00		10,950.00
5000-5999	Services and Other Operating Expenditures		1,150.00	0.00	0.00	0.00	0.00	275,000.00	118,001.00		394,151.00
6000-6999	Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs		101,104.00	0.00	0.00	0.00	0.00	275,000.00	658,314.00	0.00	1,034,418.00
7310	Transfers of Indirect Costs		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS		101,104.00	0.00	0.00	0.00	0.00	275,000.00	658,314.00	0.00	1,034,418.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)											
1000-1999	Certificated Salaries		73,080.00	0.00	0.00	0.00	0.00	0.00	259,800.00		332,880.00
2000-2999	Classified Salaries		0.00	0.00	0.00	0.00	0.00	0.00	67,921.00		67,921.00
3000-3999	Employee Benefits		21,377.00	0.00	0.00	0.00	0.00	0.00	98,070.00		119,447.00
4000-4999	Books and Supplies		0.00	0.00	0.00	0.00	0.00	0.00	10,000.00		10,000.00
5000-5999	Services and Other Operating Expenditures		178.00	0.00	0.00	0.00	0.00	275,000.00	118,001.00		393,179.00
6000-6999	Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs		94,635.00	0.00	0.00	0.00	0.00	275,000.00	553,792.00	0.00	923,427.00
7310	Transfers of Indirect Costs		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980		94,635.00	0.00	0.00	0.00	0.00	275,000.00	553,792.00	0.00	923,427.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)										0.00
	TOTAL COSTS										923,427.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									20,422.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									687,375.00
	TOTAL COSTS									707,797.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									65
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	26,372.40	0.00	0.00	0.00	0.00	0.00	182,426.04		208,798.44
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	101,773.76		101,773.76
3000-3999	Employee Benefits	6,209.58	0.00	0.00	0.00	0.00	0.00	84,944.98		91,154.56
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	3,807.22		3,807.22
5000-5999	Services and Other Operating Expenditures	51,062.78	0.00	0.00	0.00	0.00	195,050.55	133,772.13		379,885.46
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	83,644.76	0.00	0.00	0.00	0.00	195,050.55	506,724.13	0.00	785,419.44
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	8,995.54								8,995.54
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	83,644.76	0.00	0.00	0.00	0.00	195,050.55	506,724.13	0.00	785,419.44
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	9,219.20	0.00	0.00	0.00	0.00	0.00	0.00		9,219.20
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	59,578.40		59,578.40
3000-3999	Employee Benefits	1,862.83	0.00	0.00	0.00	0.00	0.00	22,473.62		24,336.45
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,082.03	0.00	0.00	0.00	0.00	0.00	82,052.02	0.00	93,134.05
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	11,082.03	0.00	0.00	0.00	0.00	0.00	82,052.02	0.00	93,134.05
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									93,134.05

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	17,153.20	0.00	0.00	0.00	0.00	0.00	182,426.04		199,579.24
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	42,195.36		42,195.36
3000-3999	Employee Benefits	4,346.75	0.00	0.00	0.00	0.00	0.00	62,471.36		66,818.11
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	3,807.22		3,807.22
5000-5999	Services and Other Operating Expenditures	51,062.78	0.00	0.00	0.00	0.00	195,050.55	133,772.13		379,885.46
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	72,562.73	0.00	0.00	0.00	0.00	195,050.55	424,672.11	0.00	692,285.39
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	8,995.54								8,995.54
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	72,562.73	0.00	0.00	0.00	0.00	195,050.55	424,672.11	0.00	692,285.39
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									692,285.39
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									412,314.95
	TOTAL COSTS									412,314.95

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

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2014-15 Budget by LEA (LB-B) and the 2013-14 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2014-15 MOE requirement.

☒ Combined state and local expenditures

☐ Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: (??)

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00 (b)	

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

SELPA: (??)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts FY 2014-15 (LB-B Worksheet)	Actual Expenditures FY 2013-14 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	1,034,418.00		
2. Less: Expenditures paid from federal sources	110,991.00		
3. Expenditures paid from state and local sources	923,427.00	692,285.39	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	923,427.00	692,285.39	231,141.61
4. Special education unduplicated pupil count	65	65	
5. Per capita state and local expenditures (A3/A4)	14,206.57	10,650.54	3,556.03

If one or both of the differences in lines A3 and A5, Column C, are positive (current year budgeted state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be reviewed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be reviewed.

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2014-15	Actual FY 2013-14	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	707,797.00	412,314.95	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	707,797.00	412,314.95	295,482.05
b. Per capita local expenditures (B1a/A4)	10,889.18	6,343.31	4,545.87

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2014-15 MOE requirement and make the selection on Page 1.

Paula Rigney
Contact Name

415-332-3190
Telephone Number

CBO
Title

prigney@smcsd.org
E-mail Address

Sausalito Marin City School District

Agenda Item: 9.05

Date: September 9, 2014

<input type="checkbox"/> Correspondence	<input type="checkbox"/> Consent Agenda
<input type="checkbox"/> Reports	
<input type="checkbox"/> General Functions	
<input type="checkbox"/> Pupil Services	
<input type="checkbox"/> Personnel Services	
<input checked="" type="checkbox"/> Financial & Business Procedures	
<input type="checkbox"/> Curriculum and Instruction	
<input type="checkbox"/> Policy Development	

Item Requires Board Action: X **Item is for Information Only:**

Item: 2013-2014 Willow Creek Academy Unaudited Actuals

Background:

This is a copy of the submittal to the Marin County Office of Education using the SACS software as required by the State of California. This report is due to the Marin County Office of Education (MCOE) by September 15th each year.

Closing the books is the accounting process in which the budgetary accounts are zeroed out and the actual revenues and expenses are closed out to the fund balance. The close out report is called "Unaudited Actuals" because the final balances have not yet been reviewed by the auditor.

Fiscal Impact:

None

Recommendation:

Accept

Prepared for: Steve Van Zant

Prepared by: P. Rigney



Willow Creek
ACADEMY

September 5, 2014

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

Subject: June 30, 2014 Unaudited Actuals Submission

Enclosed are the 2013-14 Unaudited Actuals Submission documents for Willow Creek Academy. The submission includes the following items as required by the State of California:

- Charter School Enterprise Fund, Expenditures by Object (Form 62)
- Average Daily Attendance (Form A)
- Schedule of Capital Assets (Form ASSET)
- Charter School Certification (Form CA)
- Schedule of Long-Term Liabilities (Form DEBT)
- Indirect Cost Rate Worksheet (Form ICR)
- Lottery Report (Form L)
- No Child Left Behind Maintenance of Effort (Form NCMOE)
- Program Cost Report (Form PCR)
- Program Cost Report Schedule (Form PCRAF)
- Technical Review Checklist

Also included are the following items requested by the County:

- Bank statement and reconciliation as of June 30, 2014
- General Ledger Trial Balance as of June 30, 2014 in Excel format
- Multi-Year Budget

The DAT file will be forwarded via e-mail to Penny Stevenson at the county.

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

Sincerely,

Royce Conner
Head of School

Willow Creek Academy, assumptions for the budget, year ending June 30, 2015

- Enrollment increases from about 322 currently to 347 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 the addition of one teacher, one Art Specialist, one Support Coordinator, one part-time Technology Specialist, two Custodians to assume duties previously provided by the District, and two part-time recess/ lunch Supervisors. The Assistant Teacher function has been restructured and three positions have been eliminated. A general 2% salary increase is included. Fringe benefit calculations reflect the latest available information.
- Other non salary expenses are up slightly, reflecting estimated expenses in each category.
- Special Education Encroachment expense is decreased to zero.
- The above generate a budgeted Net Decrease for the year of \$20,088. However, if necessary, flexibility in year-end expenditures should allow adjustments to produce a modest surplus,

Assumptions for the Multi Year Budget Projection:

- Enrollment is projected to increase to 362 in year 15/16 and 380 in 16/17.
- 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 15/16 and 16/17 were calculated to reflect a cost of living adjustment per the SSC 2013-14 Dartboard. One additional certificated teacher is budgeted for both year 15/16 and 16/17.
- Instructional Materials and Other Materials were increased slightly for years 15/16 and 16/17.
- Special Education Encroachment expense is decreased to zero for year 15/16 and year 16/17. 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:	
		2013-14 Unaudited Actuals	2014-15 Budget
01	General Fund/County School Service 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)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
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	
PCRAF	Program Cost Report Schedule of Allocation Factors	S	
PCR	Program Cost Report	S	
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,058,044.00	2,359,586.00	14.7%
2) Federal Revenue		8100-8299	116,398.00	114,780.00	-1.4%
3) Other State Revenue		8300-8599	182,275.00	111,884.00	-38.6%
4) Other Local Revenue		8600-8799	769,763.00	608,772.00	-20.9%
5) TOTAL, REVENUES			3,126,480.00	3,195,022.00	2.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,320,838.00	1,409,540.00	6.7%
2) Classified Salaries		2000-2999	639,579.00	637,800.00	-0.3%
3) Employee Benefits		3000-3999	341,507.00	398,597.00	16.7%
4) Books and Supplies		4000-4999	237,220.00	317,509.00	33.8%
5) Services and Other Operating Expenses		5000-5999	445,306.00	434,664.00	-2.4%
6) Depreciation		6000-6999	7,680.00	17,000.00	121.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,992,130.00	3,215,110.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			134,350.00	(20,088.00)	-115.0%
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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			134,350.00	(20,088.00)	-115.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	443,364.00	577,714.00	30.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			443,364.00	577,714.00	30.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			443,364.00	577,714.00	30.3%
2) Ending Net Position, June 30 (E + F1e)			577,714.00	557,626.00	-3.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	52,471.00	0.00	-100.0%
b) Restricted Net Position		9797	0.00	52,471.00	New
c) Unrestricted Net Position		9790	525,243.00	505,155.00	-3.8%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	73,916.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	486,064.00		
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	915.00		
4) Due from Grantor Government		9290	199,681.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	5,227.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	3,450.00		
c) Accumulated Depreciation - Land Improvements		9425	(925.00)		
d) Buildings		9430	50,885.00		
e) Accumulated Depreciation - Buildings		9435	(27,136.00)		
f) Equipment		9440	27,616.00		
g) Accumulated Depreciation - Equipment		9445	(16,873.00)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			802,820.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	157,301.00		
2) Due to Grantor Governments		9590	67,804.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned 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			225,105.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 +H2) - (I7 + J2)			577,715.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	275,435.00	282,016.00	2.4%
Education Protection Account State Aid - Current Year		8012	61,780.00	65,930.00	6.7%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,720,829.00	2,011,640.00	16.9%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,058,044.00	2,359,586.00	14.7%
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	69,720.00	69,522.00	-0.3%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	41,716.00	41,182.00	-1.3%
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	1,136.00	1,090.00	-4.0%
NCLB: Title III, Immigrant Education Program	4201	8290	840.00	0.00	-100.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	2,986.00	2,986.00	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			116,398.00	114,780.00	-1.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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%
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%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	5,366.00	5,600.00	4.4%
Mandated Costs Reimbursements		8550	3,893.00	3,893.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	54,636.00	49,920.00	-8.6%
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%
California Clean Energy Jobs Act	6230	8590	52,471.00	52,471.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Specialized Secondary	7370	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%
Common Core State Standards Implementation Funds	7405	8590	58,078.00	0.00	-100.0%
All Other State Revenue	All Other	8590	7,831.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			182,275.00	111,884.00	-38.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	19,562.00	20,847.00	6.6%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	343.00	350.00	2.0%
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%
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	749,858.00	587,575.00	-21.6%
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			769,763.00	608,772.00	-20.9%
TOTAL, REVENUES			3,126,480.00	3,195,022.00	2.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,116,638.00	1,214,540.00	8.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	204,200.00	195,000.00	-4.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,320,838.00	1,409,540.00	6.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	531,945.00	361,800.00	-32.0%
Classified Support Salaries		2200	22,540.00	70,000.00	210.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	116,000.00	New
Clerical, Technical and Office Salaries		2400	85,094.00	77,750.00	-8.6%
Other Classified Salaries		2900	0.00	12,250.00	New
TOTAL, CLASSIFIED SALARIES			639,579.00	637,800.00	-0.3%
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	145,608.00	153,944.00	5.7%
Health and Welfare Benefits		3401-3402	92,370.00	137,004.00	48.3%
Unemployment Insurance		3501-3502	2,243.00	1,006.00	-55.1%
Workers' Compensation		3601-3602	44,092.00	49,021.00	11.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	57,194.00	57,622.00	0.7%
TOTAL, EMPLOYEE BENEFITS			341,507.00	398,597.00	16.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	25,278.00	20,000.00	-20.9%
Books and Other Reference Materials		4200	2,199.00	30,395.00	1282.2%
Materials and Supplies		4300	46,222.00	126,216.00	173.1%
Noncapitalized Equipment		4400	64,726.00	37,000.00	-42.8%
Food		4700	98,795.00	103,898.00	5.2%
TOTAL, BOOKS AND SUPPLIES			237,220.00	317,509.00	33.8%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	52,471.00	New
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	1,603.00	1,500.00	-6.4%
Insurance		5400-5450	9,325.00	14,009.00	50.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,583.00	83,888.00	517.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	413,894.00	272,558.00	-34.1%
Communications		5900	6,901.00	10,238.00	48.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			445,306.00	434,664.00	-2.4%
DEPRECIATION					
Depreciation Expense		6900	7,680.00	17,000.00	121.4%
TOTAL, DEPRECIATION			7,680.00	17,000.00	121.4%
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	0.00	0.00	0.0%
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)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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			2,992,130.00	3,215,110.00	7.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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%
(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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,058,044.00	2,359,586.00	14.7%
2) Federal Revenue		8100-8299	116,398.00	114,780.00	-1.4%
3) Other State Revenue		8300-8599	182,275.00	111,884.00	-38.6%
4) Other Local Revenue		8600-8799	769,763.00	608,772.00	-20.9%
5) TOTAL, REVENUES			3,126,480.00	3,195,022.00	2.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		2,239,344.00	2,194,569.00	-2.0%
2) Instruction - Related Services	2000-2999		432,450.00	446,159.00	3.2%
3) Pupil Services	3000-3999		126,064.00	212,425.00	68.5%
4) Ancillary Services	4000-4999		64,694.00	69,743.00	7.8%
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		129,058.00	73,460.00	-43.1%
8) Plant Services	8000-8999		520.00	218,754.00	41968.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,992,130.00	3,215,110.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			134,350.00	(20,088.00)	-115.0%
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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			134,350.00	(20,088.00)	-115.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	443,364.00	577,714.00	30.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			443,364.00	577,714.00	30.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			443,364.00	577,714.00	30.3%
2) Ending Net Position, June 30 (E + F1e)			577,714.00	557,626.00	-3.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	52,471.00	0.00	-100.0%
b) Restricted Net Position		9797	0.00	52,471.00	New
c) Unrestricted Net Position		9790	525,243.00	505,155.00	-3.8%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
6230		0.00	52,471.00
Total, Restricted Net Position		0.00	52,471.00

APPROVED

ML 9/5/14

Description	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home 8 Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home 8 Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home 8 Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.00
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LC						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	0.00	0.00	0.00	0.00	0.00	0.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program ADA						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
e. Total, County Program ADA (Sum of Lines B1a through B1d)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, District Funded County Program ADA (Sum of Lines B2a through B2e)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

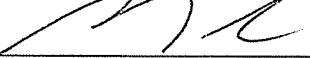
Description	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 report ADA for those charter schools in this sector Charter schools reporting SACS financial data separately from their authorizing LEAs report their ADA in this section						
1. Total Charter School Regular ADA per EC 42238.05(b)	308.90	309.47	309.47	329.65	329.65	329.65
2. Charter School County Program ADA						
a. County School Tuition Func						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole or Mandatory Expelled per EC 2574(c)(4)(A)						
e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LC						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)	308.90	309.47	309.47	329.65	329.65	329.65

	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	0.00		3,450.00
Buildings	50,885.00		50,885.00	0.00		50,885.00
Equipment	27,616.00		27,616.00	0.00		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	(580.00)		(580.00)	(345.00)		(925.00)
Buildings	(23,744.00)		(23,744.00)	(3,392.00)		(27,136.00)
Equipment	(12,930.00)		(12,930.00)	(3,943.00)		(16,873.00)
Total accumulated depreciation	(37,254.00)	0.00	(37,254.00)	(7,680.00)	0.00	(44,934.00)
Total capital assets being depreciated, net	44,697.00	0.00	44,697.00	(7,680.00)	0.00	37,017.00
Business-type activity capital assets, net	44,697.00	0.00	44,697.00	(7,680.00)	0.00	37,017.00

Charter Number: 351

To the entity that approved the charter school:

2013-14 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b).

Signed:  Date: 9/5/14
Charter School Official
(Original signature required)

Printed Name: Royce Conner Title: Principal

To the County Superintendent of Schools:

2013-14 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: Paula Furtado Rigney Title: Business Manager

To the Superintendent of Public Instruction:

2013-14 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: _____ Date: _____
County Superintendent/Designee
(Original signature required)

For additional information on the unaudited actual financial report, please contact:

For Approving Entity:

Paula Furtado Rigney
Name

Business Manager
Title

415-332-3190 x 205
Telephone

prigney@smcsd.org
E-mail Address

For Charter School:

Donna Strong
Name

Business Services Manager
Title

530-647-1733
Telephone

donnas@adminres.com
E-mail Address

Unaudited Actuals
2013-14 Unaudited Actuals
Schedule of Long-Term Liabilities

21 65474 6118491
Form DEBT

	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 0.00
 - 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.

All General Administrative Services are performed off-site by a contracted service provider.

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) 2,301,924.00

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. 0.00
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)	119,658.00
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)	9,400.00
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)	129,058.00
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	129,058.00

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,231,664.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	432,450.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	126,064.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	64,694.00
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)	520.00
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)	2,855,392.00

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)

4.52%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18)

4.52%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>129,058.00</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>1,394.37</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.17%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.17%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>0.00</u>
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:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>0.00</u>

Willow Creek Academy
Sausalito Marin City Elementary
Marin County

Unaudited Actuals
2013-14 Unaudited Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

21 65474 6118491
Form ICR

Approved indirect cost rate: 5.17%
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>
-------------	-----------------	-----------------------------------------------------------------------------	-----------------------------------------------------------	----------------------

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	43,171.00		11,465.00	54,636.00
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)		43,171.00	0.00	11,465.00	54,636.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	43,171.00			43,171.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		11,465.00	11,465.00
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)		43,171.00	0.00	11,465.00	54,636.00
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 60010(h), Resource 6300 funds are to be used for purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,992,130.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	172,742.00
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	7,680.00
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	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				7,680.00
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 C10, plus lines D1 and D2)				2,811,708.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				2,811,708.00

		2013-14 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form A, Annual ADA column, Line C4)		309.47
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		309.47
D. Expenditures per ADA (Line I.G divided by Line II.C)		9,085.56
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.)	2,304,420.00	8,259.57
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	2,304,420.00	8,259.57
B. Required effort (Line A.2 times 90%)	2,073,978.00	7,433.61
C. Current year expenditures (Line I.G and Line II.D)	2,811,708.00	9,085.56
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 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line B)		
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

SECTION V - 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

Unaudited Actuals
2013-14
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

21 65474 6118491
Form PCRAF

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12							
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
2013-14
General Fund and Charter Schools Funds
Program Cost Report

21 65474 6118491
Form PCR

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	2,699,331.00	0.00	2,699,331.00	127,281.42		2,826,612.42
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	37,677.00	0.00	37,677.00	1,776.58		39,453.58
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					126,064.00	126,064.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					0.00	0.00
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	0.00		0.00
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	Total General Fund and Charter Schools Funds Expenditures	2,737,008.00	0.00	2,737,008.00	129,058.00	126,064.00	2,992,130.00

Unaudited Actuals
2013-14
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

21 65474 6118491
Form PCR

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	2,201,667.00	0.00	0.00	432,450.00	0.00	0.00	64,694.00			0.00	520.00	2,699,331.00
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	37,677.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	37,677.00
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		2,239,344.00	0.00	0.00	432,450.00	0.00	0.00	64,694.00	0.00	0.00	0.00	520.00	2,737,008.00

* Functions 7100-7199 for goals 8100 and 8500

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

Unaudited Actuals
2013-14
Program Cost Report
Schedule of Central Administration Costs (CAC)

A. Central Administration Costs in General Fund and Charter Schools Funds	
1 Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
2 External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	9,400.00
3 Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	119,658.00
4 Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5 Total Central Administration Costs in General Fund and Charter Schools Fund:	129,058.00
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)	2,737,008.00
2 Total Allocated Costs (from Form PCR, Column 2, Total)	0.00
3 Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	2,737,008.00
C. Direct Charged Costs in Other Funds	
1 Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2 Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5 Total Direct Charged Costs in Other Funds	0.00
D. Total Direct Charged and Allocated Costs (B3 + C5)	2,737,008.00
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	4.72%

Unaudited Actuals
2013-14
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

21 65474 6118491
Form PCR

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	126,064.00				126,064.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				0.00	0.00
Total Other Costs	126,064.00	0.00	0.00	0.00	126,064.00

Current LEA: 21-65474-6118491 Willow Creek Academy		
Selected SELPA: ?? Invalid or No SELPA ID selected		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA ID	SELPA-TITLE	DATE APPROVED (from Form SEA)

SACS2014ALL Financial Reporting Software - 2014.2.0
9/4/2014 4:01:59 PM

21-65474-6118491

Unaudited Actuals
2013-14 Unaudited 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.	<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

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource, except for agency funds 76 and 95.

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

BALANCE-FDxRS-AGENCY - (F) - Assets (objects 9100-9489) minus Liabilities (objects 9500-9689) must total zero by fund and resource for agency funds 76 and 95.

PASSED

GENERAL LEDGER CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

individually.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]).

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 - (F) - 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

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, NCLB: Consolidated Administrative Funds. PASSED

SUPPLEMENTAL CHECKS

NCMOE-ADA - (F) - If Form NCMOE is completed, ADA must be reported in Section II, Line C. PASSED

ASSET-IMPORT - (F) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. PASSED

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED

NCMOE-IMPORT - (F) - If No Child Left Behind amounts are imported, then the No Child Left Behind Maintenance of Effort form, Form NCMOE, must be provided. PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration is either zero or exceeds 25%. LEAs with these percentages may have incorrectly coded general administration costs. Please review the GL data extracted on Line A1 and any amount entered on Line A2a in Part I of the Indirect Cost Rate Worksheet (Form ICR) and correct the data if necessary. EXCEPTION

Percentage of plant services costs attributable to general administration (Part I, Line C) is 0.00%

Explanation:All General Administration services are performed off-site by a contracted service provider.

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. PASSED

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. PASSED

IC-ADMIN-NOT-ZERO - (W) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. PASSED

IC-BD-SUPT-NOT-ZERO - (W) - There are no Board and Superintendent costs reported in Form ICR, Part III, Line B7. Please review your records and make any necessary corrections. EXCEPTION

Board and Superintendent (Form ICR, Part III, Line B7) 0.00
Explanation:No Board or Superintendent costs are paid by the Charter School.

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs to Other General Administration costs is less than 5%. Please review your records and make any necessary corrections. EXCEPTION

Board and Superintendent
(Form ICR, Part III, Line B7) 0.00

Other General Administration, less portion charged to restricted
resources or specific goals
(Form ICR, Part III, Line A1) 119,658.00
Ratio is 0.00%

Explanation:All Administrative services are performed off-site by a contracted service provider.

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. PASSED

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for

governmental and business-type activities must be zero or negative. PASSED

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. 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

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. PASSED

EXPORT CHECKS

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided. PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided. PASSED

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

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

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

Checks Completed.

SACS2014ALL Financial Reporting Software - 2014.2.0
9/4/2014 4:02:27 PM

21-65474-6118491

Unaudited Actuals
2014-15 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

LCFF-TRANSFER - (F) - LCFF 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

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

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: Unaudited Actuals
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 9/4/2014 3:54:49 PM

OFFICIAL Header for LEA: 21-65474-6118491 Willow Creek Academy
VERSION 2014.2.0

Fiscal Year: 2013-14
Type of Data: Unaudited Actuals
Number of records exported in group 1: 149

Fiscal Year: 2014-15
Type of Data: Budget
Number of records exported in group 2: 113

Export USER General Ledger completed at 9/4/2014 3:54:49 PM

Export of Supplementals (USER ELEMENTs) started at 9/4/2014 3:54:49 PM
Fiscal Year: 2013-14
Type of Data: Unaudited Actuals
Number of records exported in group 3: 761

Fiscal Year: 2014-15
Type of Data: Budget
Number of records exported in group 4: 124

Export of Supplemental (USER ELEMENTs) completed at 9/4/2014 3:54:49 PM

Export of Explanations started at 9/4/2014 3:54:49 PM
Fiscal Year: 2013-14
Type of Data: Unaudited Actuals
Number of records exported in group 5: 3

Export of Explanations completed at 9/4/2014 3:54:49 PM

Export of TRC Log started at 9/4/2014 3:54:49 PM
Fiscal Year: 2013-14
Type of Data: Unaudited Actuals
Number of records exported in group 6: 76

Fiscal Year: 2014-15
Type of Data: Budget
Number of records exported in group 7: 44

Export of TRC Log completed at 9/4/2014 3:54:49 PM

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

Exported to file: C:\SACS2014ALL\Official\21654746118491A.DAT

End of Official Export Process

Sausalito Marin City School District

Agenda Item: 10.01

Date: September 9, 2014

<input type="checkbox"/> Correspondence	<input type="checkbox"/> Consent Agenda
<input type="checkbox"/> Reports	
<input type="checkbox"/> General Functions	
<input type="checkbox"/> Pupil Services	
<input type="checkbox"/> Personnel Services	
<input type="checkbox"/> Financial & Business Procedures	
<input checked="" type="checkbox"/> Curriculum and Instruction	
<input type="checkbox"/> Policy Development	

Item Requires Board Action: ☒

Item is for Information Only: ☐

Item: Resolution 707 - Public Hearing on Sufficiency of Instructional Materials

Background:

Education Code Section 60119 requires that the Governing Board of a school district hold an annual public hearing to determine whether the district has sufficient standards-aligned textbooks and instructional materials. The annual public hearing must be held before the end of the eighth week from the first day pupils attend school for the year and the Board must adopt a resolution stating whether each pupil in the district has sufficient textbooks or instructional materials in specified subjects that are aligned to the academic content standards and consistent with the content and cycles of the curriculum frameworks adopted by the state board.

Following the public hearing, the Board will adopt a Resolution certifying its findings.

Fiscal Impact:

The State funding previously designated specifically for the Instructional Materials Funding Realignment Program has been rolled into the Local Control Funding Formula beginning this year.

Recommendation:

The Superintendent recommends the Board of Trustees, having held a public hearing, adopt by roll call vote Resolution 707, certifying the sufficiency of textbooks or instructional materials.

Prepared for: Steve Van Zant

Prepared by: P. Rigney

SAUSALITO MARIN CITY SCHOOL DISTRICT
RESOLUTION NO. 707

SUFFICIENCY OF INSTRUCTIONAL MATERIALS

Whereas, the governing board of Sausalito Marin City School District, in order to comply with the requirements of *Education Code* Section 60119 held a public hearing on September 9, 2014 at 6 o'clock, which is on or before the eighth week of school (between the first day that students attend school and the end of the eighth week from that day) and which did not take place during or immediately following school hours, and;

Whereas, the governing board provided at least 10 days notice of the public hearing posted in at least three public places within the district that stated the time, place, and purpose of the hearing, and;

Whereas, the governing board encouraged participation by parents, teachers, members of the community, and bargaining unit leaders in the public hearing, and;

Whereas, information provided at the public hearing and to the governing board at the public meeting detailed the extent to which textbooks and instructional materials were provided to all students, including English learners, in the Sausalito Marin City School District, and;

Whereas, the definition of "sufficient textbooks or instructional materials" means that each pupil has a textbook or instructional materials, or both, to use in class and to take home, and;

Whereas, sufficient textbooks and instructional materials were provided to each student, including English learners, that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in the following subjects: Mathematics, Science, History-social science, English/language arts, including the English language development component of an adopted program, and;

Whereas, sufficient textbooks or instructional materials were provided to each pupil enrolled in foreign language or health classes, and;

Therefore, it is resolved that for the 2014-2015 school year, the Sausalito Marin City School District has provided each pupil with sufficient textbooks and instructional materials aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks.

Adopted this 9th day of September, 2014 by the following vote:

AYES:

NOES:

ABSENT:

William Ziegler, President
Board of Trustees

Caroline Van Alst, Clerk
Board of Trustees

Sausalito Marin City School District

Agenda Item: 11.01

Date: September 9, 2014

☐ Correspondence
☐ Reports
☐ General Functions
☐ Pupil Services
☐ Personnel Services
☐ Financial & Business Procedures
☐ Curriculum and Instruction
☒ Policy Development

☐ Consent Agenda

Item Requires Board Action: ☒

Item is for Information Only: ☐

Item: Board Policy (BP) and Administrative Regulation (AR) 1113 – Community Relations - School Websites

Background:

Last month, this item was brought forward as a first read. This month the board is asked to approve this Board Policy.

Fiscal Impact:

Undetermined

Recommendation:

Approve

Prepared for: S. Van Zant

Prepared by: S. Van Zant

BP 1113 Community Relations

School Web Sites

To enhance communication with students, parents/guardians, staff, and community members, the Governing Board encourages the Superintendent or designee to develop and maintain school web sites. The use of school and school web sites shall support the school's vision and goals and shall be coordinated with other school communications strategies.

Design Standards

The Superintendent or designee shall establish design standards for school web sites in order to maintain a consistent identity, professional appearance, and ease of use.

The school's design standards shall address the accessibility of school-sponsored web sites to individuals with disabilities, including compatibility with commonly used assistive technologies.

Guidelines for Content

The Superintendent or designee shall develop content guidelines for school web sites and shall assign staff to review and approve content prior to posting.

Telephone numbers and home and email addresses of students and/or their parents/guardians shall not be published on school web sites.

Because of the wide accessibility of the Internet and potential risk to students, photographs of individual students shall not be published with their names or other personally identifiable information without the prior written consent of the student's parent/guardian.

Photographs of groups of students, such as at a school event, may be published provided that students' names are not included.

Staff members' home addresses or telephone numbers shall not be posted on school web sites.

The home address or telephone number of any elected or appointed official including, but not limited to, a Board member or public safety official, shall not be posted on school web sites without the prior written permission of that individual. (Government Code 3307.5, 6254.21, 6254.24)

No public safety official shall be required to consent to the posting on the Internet of his/her photograph or identity as a public safety officer for any purpose if that officer reasonably believes that the disclosure may result in a threat, harassment, intimidation, or harm to the officer or his/her family. (Government Code 3307.5)

AR 1113 Community Relations

School Web Sites Guidelines for Content

School web sites shall provide current information regarding school/school programs, activities, and operations. Such information shall be appropriate for both internal and external audiences and may include school mission and goals, school or school news, agendas and minutes of Governing Board meetings, School Accountability Report Cards, school calendars, and links to educational resources.

With approval of the principal, individual teachers may create web pages linked to the school web site to provide information pertaining to class assignments, expectations, and activities.

Student work may be published on school web sites provided that both the student and his/her parent/guardian provide written permission or the work is part of an existing publication such as a school newspaper.

The Superintendent or designee shall ensure that copyright laws are not violated in the use of materials on school web sites. If any copyrighted material is posted, a notice shall be included crediting the original producer of the material and noting how and when permission to reprint the material was granted.

Whenever a school or school web site includes links to external web sites, it shall include a disclaimer that the school is not responsible for the content of external web sites.

Roles and Responsibilities

Any employee assigned as school webmaster shall be responsible for the uploading of material to the web site(s) upon approval of the Superintendent or designee. He/she shall ensure consistency of the material with school standards, regularly check links for accuracy and appropriateness, keep the web server free of outdated or unused files, and provide technical assistance as needed.

The Superintendent or designee may assign additional staff members to conduct an editorial review of all materials submitted for publication on school web sites and to make corrections as needed in spelling, grammar, or accuracy of content.

The Superintendent or designee shall provide staff development opportunities related to school content guidelines, design standards, and accessibility laws and standards to school communications and technology staff, school and school webmasters, and/or other appropriate staff.

Security

The Superintendent or designee shall establish security procedures for the school's computer network to prevent unauthorized access and changes to school web sites. To the extent possible, the host computer(s) shall be in a lockable room with restricted access.

Sausalito Marin City School District

Agenda Item: 11.02

Date: September 9, 2014

☐ Correspondence
☐ Reports
☐ General Functions
☐ Pupil Services
☐ Personnel Services
☐ Financial & Business Procedures
☐ Curriculum and Instruction
☒ Policy Development

☐ Consent Agenda

Item Requires Board Action: ☒

Item is for Information Only: ☐

Item: Board Policy and Administrative Regulation (AR) 1114 – Community Relations - School Sponsored Social Media

Background:

Last month, this item was brought forward as a first read. This month the board is asked to approve this Board Policy.

Fiscal Impact:

Undetermined

Recommendation:

Approve

Prepared for: S. Van Zant

Prepared by: S. Van Zant

BP 1114 Community Relations

School-Sponsored Social Media

The Governing Board recognizes the value of technology such as social media platforms in promoting community involvement and collaboration. The purpose of any official district social media platform shall be to further the school's vision and mission, support student learning and staff professional development, and enhance communication with students, parents/guardians, staff, and community members.

The Governing Board recognizes the value of technology such as social media platforms in promoting community involvement and collaboration. The purpose of any official school social media platform shall be to further the district's vision and mission, support student learning and staff professional development, and enhance communication with students, parents/guardians, staff, and community members.

The Superintendent or designee shall develop content guidelines and protocols for official school social media platforms to ensure the appropriate and responsible use of these resources and compliance with law, Board policy, and regulation.

Guidelines for Content

Official school social media platforms shall be used only for their stated purposes and in a manner consistent with this policy and administrative regulation. By creating these official sites and allowing for public comment, the Board does not intend to create a limited public forum or otherwise guarantee an individual's right to free speech.

The Superintendent or designee shall ensure that the limited purpose of the official school social media platforms is clearly communicated to users. Each site shall contain a statement that specifies the site's purposes along with a statement that users are expected to use the site only for those purposes. Each site shall also contain a statement that users are personally responsible for the content of their posts. Official school social media platforms may not contain content that is obscene, libelous, or so incites students as to create a clear and present danger of the commission of unlawful acts on school premises, violation of school rules, or substantial disruption of the school's orderly operation. Staff or students who post prohibited content shall be subject to discipline in accordance with district policies and administrative regulations.

Users of official school social media platforms should be aware of the public nature and accessibility of social media and that information posted may be considered a public record subject to disclosure under the Public Records Act. The Board expects users to conduct themselves in a respectful, courteous, and professional manner.

Privacy

The Superintendent or designee shall ensure that the privacy rights of students, parents/guardians, staff, Board members, and other individuals are protected on official district social media platforms.

Board policy pertaining to the posting of student photographs and the privacy of telephone numbers, home addresses, and email addresses, as specified in BP 1113 - School Web Sites, shall also apply to official district social media platforms.

Social media and networking sites and other online platforms shall not be used by school employees to transmit confidential information about students, employees, or school operations.

AR 1114 Community Relations

School-Sponsored Social Media

Definitions

Social media means any online platform for collaboration, interaction, and active participation, including, but not limited to, social networking sites such as Facebook, Twitter, YouTube, LinkedIn, or blogs.

Official school social media platform is a site authorized by the Superintendent or designee. Sites that have not been authorized by the Superintendent or designee but that contain content related to the school or comments on school operations, such as a site created by a parent-teacher organization, booster club, or other school-connected organization or a student's or employee's personal site, are not considered official school social media platforms.

Authorization for Official School Social Media Platforms

The Superintendent or designee shall authorize the development of any official school social media platform. Teachers and coaches shall obtain approval from the principal before creating an official classroom or team social media platform.

Guidelines for Content

The Superintendent or designee shall ensure that official school social media platforms provide current information regarding school programs, activities, and operations, consistent with the goals and purposes of this policy and regulation. Official school social media platforms shall contain content that is appropriate for all audiences.

The Superintendent or designee shall ensure that copyright laws are not violated in the use of material on official school social media platforms.

The Superintendent or designee shall ensure that official school social media platforms are regularly monitored. Staff members responsible for monitoring content may remove posts based on viewpoint-neutral considerations, such as lack of relation to the site's purpose or violation of the school's policy, regulation, or content guidelines.

Each official school social media platform shall prominently display:

1. The purpose of the site along with a statement that users are expected to use the site only for those intended purposes.
2. Information on how to use the security settings of the social media platform.
3. A statement that the site is regularly monitored and that any inappropriate post will be promptly removed. Inappropriate posts include those that:
 - a. Are obscene, libelous, or so incite students as to create a clear and present danger of the commission of unlawful acts on school premises, violation of school rules, or substantial disruption of the school's orderly operation
 - b. Are not related to the stated purpose of the site, including, but not limited to, comments of a commercial nature, political activity, and comments that constitute discrimination or harassment
4. Protocols for users, including expectations that users will communicate in a respectful, courteous, and professional manner.

5. A statement that users are personally responsible for the content of their posts and that the school is not responsible for the content of external online platforms.

6. A disclaimer that the views and comments expressed on the site are those of the users and do not necessarily reflect the views of the school.

7. A disclaimer that any user's reference to a specific commercial product or service does not imply endorsement or recommendation of that product or service by the school.

8. The individual(s) to contact regarding violation of school guidelines on the use of official school social media platforms

School employees who participate in official school social media platforms shall adhere to all applicable school policies and procedures, including, but not limited to, professional standards related to interactions with students.

When appropriate, employees using official school social media platforms shall identify themselves by name and school title and include a disclaimer stating that the views and opinions expressed in their post are theirs alone and do not necessarily represent those of the school or school.

All staff shall receive information about appropriate use of the official school social media platforms.

Sausalito Marin City School District

Agenda Item: 11.03

Date: September 9, 2014

☐ Correspondence
☐ Reports
☐ General Functions
☐ Pupil Services
☐ Personnel Services
☐ Financial & Business Procedures
☐ Curriculum and Instruction
☒ Policy Development

☐ Consent Agenda

Item Requires Board Action: ☐

Item is for Information Only: ☒

Item: Board Policy (BP) 1150 – Community Relations – Commendations and Awards

Background:

As part of an on-going effort to review our policies, we will continue with Board Policy 1150.

There are no substantive changes from previous policy.

Fiscal Impact:

Undetermined

Recommendation:

First Read

Prepared for: S. Van Zant

Prepared by: S. Van Zant

BP 1150 Community Relations

Commendations And Awards

To encourage community involvement in school programs and activities, the Governing Board may publicly recognize and commend parents/guardians, community members, businesses, and organizations that make outstanding contributions or provide longstanding service to the District or school students.

Any Board member, employee, parent/guardian, student, or community member may recommend an individual or organization for Board recognition. He/she shall submit to the Superintendent or designee the name of the individual or organization and a description of the outstanding contribution or service.

At the Board's discretion, the Board may present a letter of recognition, Board resolution, plaque, or other award at a public Board meeting or may hold a reception or informal recognition activity. The Board also may designate a day, week, or month for special recognition of volunteers.

The Board encourages similar forms of recognition for achievement or services as part of school-level commendation programs.

Sausalito Marin City School District

Agenda Item: 11.04

Date: September 9, 2014

☐ Correspondence
☐ Reports
☐ General Functions
☐ Pupil Services
☐ Personnel Services
☐ Financial & Business Procedures
☐ Curriculum and Instruction
☒ Policy Development

☐ Consent Agenda

Item Requires Board Action: ☐

Item is for Information Only: ☒

Item: Board Policy (BP) 1160 – Community Relations – Political Processes

Background:

As part of an on-going effort to review our policies, we will continue with Board Policy 1160.

There are no substantive changes from previous policy.

Fiscal Impact:

Undetermined

Recommendation:

First Read

Prepared for: S. Van Zant

Prepared by: S. Van Zant

Political Processes

The Governing Board has a responsibility to actively advocate fiscal and public policy that supports the District's Districts and the children in the community. The Board shall be proactive in defining the District's advocacy agenda based on the District's vision and goals and the needs of the District and community. The Board's advocacy efforts shall be conducted in accordance with legal requirements.

No District funds, services, supplies, or equipment shall be used to urge the support or defeat of any ballot measure or candidate, including any candidate for election to the Board. (Education Code 7054)

The Board may discuss and study the potential effect of proposed or qualified ballot measures on the District at an open and agendaized Board meeting. The Board's discussion of the effect of such measures shall include an opportunity for staff and members of the public to speak on all sides of the issue. At that meeting, the Board may adopt a position or resolution in support of or in opposition to a ballot measure. The language in any resolution adopted by the Board shall not urge the public to take any action regarding the measure.

The Board's position on a ballot measure, including any resolution, shall be publicized only through normal District procedures and consistent with regular District practice for reporting Board actions. Such publicity shall be for informational purposes and shall not attempt to influence voters.

The Superintendent or designee may use District resources to provide students, parents/guardians, and community members with fair and impartial information related to ballot measures, including information about the impact of ballot measures on the District. (Education Code 7054)

In preparing or distributing such informational material, the Superintendent or designee shall analyze the material to help ensure that it is an appropriate informational activity, provides a fair analysis of the issues, and does not advocate passage or defeat of a measure or candidate.

District resources, including email or computer systems, shall not be used to disseminate campaign literature. In addition, District resources shall not be used to purchase advertisements, bumper stickers, posters, or similar promotional items that advocate an election result or urge voters to take any action in support of or in opposition to a measure.

Political activity related to District bond measures shall, in addition to the above, be subject to the following conditions:

1. The Superintendent or designee may research, draft, and prepare a District bond measure or other initiative for the ballot, but shall not use District resources to influence voters or otherwise campaign for the measure.
2. Upon request, Board members and District administrators may appear at any time before a citizens' group to explain why the Board called for an election on a bond measure and to answer questions. (Education Code 7054.1)

If the presentation occurs during working hours, the employee representing the District shall not urge a citizens' group to vote for or against the bond measure.

3. The Board or any individual Board member may file a written argument for the ballot that is either for or against any District measure. (Elections Code 9501)

Legislation

The Board's responsibility as an advocate for the District may include lobbying and outreach at the state, national, and local levels. The Board and Superintendent or designee shall work to establish and maintain ongoing relationships with elected officials, community leaders, and the media in order to communicate District positions and concerns.

The Board and Superintendent shall develop an advocacy action plan to define expectations and responsibilities. This plan may include, but is not limited to, legislative priorities, strategies for outreach to the media and community, development of key messages and talking points, and adoption of positions on specific legislation, regulations, or budget proposals.

In order to strengthen legislative advocacy efforts, the District may work with organizations and coalitions and may join associations whose representatives lobby on behalf of their members in accordance with Government Code 53060.5.

The District may provide fair and impartial information about legislative issues affecting Districts and children and shall inform the community about its advocacy activities. However, informational materials about legislation shall not urge the public to lobby the legislature, Governor, or state agencies on behalf of the District.

As necessary, the Board may direct the Superintendent or designee to draft legislative or regulatory proposals which serve the District's interests.

Legal Advocacy

The Board recognizes that some issues are more appropriately addressed judicially rather than legislatively. When a legal issue is likely to set a state or national precedent, the District may join with other Districts or parties in order to resolve the issue through litigation or other appropriate means.

Political Forums

Forums on political issues may be held in District facilities as long as the forum is made available to all sides of the issue on an equitable basis. (Education Code 7058)