

	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	4,173,848.00	(4,108,646.00)	65,202.00			65,202.00
Total capital assets not being depreciated	5,122,718.00	(4,108,646.00)	1,014,072.00	0.00	0.00	1,014,072.00
Capital assets being depreciated:						
Land Improvements	1,236,391.00	147,758.00	1,384,149.00			1,384,149.00
Buildings	4,183,835.00	18,791,057.00	22,974,892.00			22,974,892.00
Equipment	90,944.00	301,093.00	392,037.00			392,037.00
Total capital assets being depreciated	5,511,170.00	19,239,908.00	24,751,078.00	0.00	0.00	24,751,078.00
Accumulated Depreciation for:						
Land Improvements	(935,039.00)	(196,696.00)	(1,131,735.00)			(1,131,735.00)
Buildings	(1,889,830.00)	(916,845.00)	(2,806,675.00)			(2,806,675.00)
Equipment	(23,168.00)	(27,330.00)	(50,498.00)			(50,498.00)
Total accumulated depreciation	(2,848,037.00)	(1,140,871.00)	(3,988,908.00)	0.00	0.00	(3,988,908.00)
Total capital assets being depreciated, net	2,663,133.00	18,099,037.00	20,762,170.00	0.00	0.00	20,762,170.00
Governmental activity capital assets, net	7,785,851.00	13,990,391.00	21,776,242.00	0.00	0.00	21,776,242.00
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
Capital assets being depreciated:	0.00	0.00	0.00			0.00
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

2010-11 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	NCLB TITLE I	ARRA FEDERAL JOBS	Title II	Title II	Title III NCLB ARRA	TOTAL
AWARD						
1. Prior Year Carryover	10,056.89					10,056.89
2. a. Current Year Award	98,591.00	34,314.00	27,257.00		1,704.00	161,866.00
b. Transferability (NCLB)						0.00
c. Other Adjustments			162.00			162.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	98,591.00	34,314.00	27,419.00	0.00	1,704.00	162,028.00
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2d, & 3)	108,647.89	34,314.00	27,419.00	0.00	1,704.00	172,084.89
REVENUES						
5. Revenue Deferred from Prior Year	10,056.89					10,056.89
6. Cash Received in Current Year	98,591.00	29,679.00	27,419.00			155,689.00
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	108,647.89	29,679.00	27,419.00	0.00	0.00	165,745.89
EXPENDITURES						
9. Donor-Authorized Expenditures	97,068.99	32,720.94	27,419.00			157,208.93
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	97,068.99	32,720.94	27,419.00	0.00	0.00	157,208.93
12. Amounts Included in Line 6 above for Prior Year Adjustments	(1,734.00)					(1,734.00)
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	9,844.90	(3,041.94)	0.00	0.00	0.00	6,802.96
a. Deferred Revenue	9,844.90				1,704.00	11,548.90
b. Accounts Payable						0.00
c. Accounts Receivable	1,476.00	4,635.00			1,704.00	7,815.00
14. Unused Grant Award Calculation (line 4 minus line 9)	11,578.90	1,593.06	0.00	0.00	1,704.00	14,875.96
15. If Carryover is allowed, enter line 14 amount here	11,578.90	1,593.00				13,171.90
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	100,278.99	34,314.00	27,419.00	0.00	0.00	162,011.99

FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Title I ARRA	Sp Ed ARRA	ARRA FSF	FEDERAL SPECIAL EDUCATION	TOTAL
	3011	3313	3200	3010	
	8290	8181	8290	8181	
1. Prior Year Restricted Ending Balance			70,794.82		70,794.82
2. a. Current Year Award	5,302.26	9,530.00		50,684.05	65,516.31
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,302.26	9,530.00	0.00	50,684.05	65,516.31
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	5,302.26	9,530.00	70,794.82	50,684.05	136,311.13
REVENUES					
5. Cash Received in Current Year	5,302.26	9,530.00			43,938.31
6. Amounts Included in Line 5 for Prior Year Adjustments				29,106.05	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	21,578.00	21,578.00
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	21,578.00	21,578.00
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	5,302.26	9,530.00	0.00	50,684.05	65,516.31
EXPENDITURES					
10. Donor-Authorized Expenditures	5,302.26	9,530.00	70,794.82	50,684.05	136,311.13
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	5,302.26	9,530.00	70,794.82	50,684.05	136,311.13
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	0.00	0.00

STATE PROGRAM NAME	School Safety	Art & Music Block Grant	Supp School Counseling	GATE	Inst. Materials Realignment	Intensive Prof Dev Reading Math	EL Professional Development
RESOURCE CODE	215	216	218	220	221	229	231
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance		9,278.00		4,060.07	1,206.28	174.33	
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	9,278.00	0.00	4,060.07	1,206.28	174.33	0.00
2. a. Current Year Award	7,989.00	5,716.00	4,178.00	4,499.00	6,970.00	2,005.00	1,002.00
b. Other Adjustments	(3,825.00)						
c. Adj Curr Yr Award (sum lines 2a & 2b)	4,164.00	5,716.00	4,178.00	4,499.00	6,970.00	2,005.00	1,002.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	4,164.00	14,994.00	4,178.00	8,559.07	8,176.28	2,179.33	1,002.00
REVENUES							
5. Cash Received in Current Year	336.00	5,716.00	4,178.00	3,172.00	6,970.00	2,005.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	3,828.00	0.00	0.00	1,327.00	0.00	0.00	1,002.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	3,828.00	0.00	0.00	1,327.00	0.00	0.00	1,002.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	4,164.00	5,716.00	4,178.00	4,499.00	6,970.00	2,005.00	1,002.00
EXPENDITURES							
10. Donor-Authorized Expenditures	4,164.00	9,278.00	4,178.00	4,200.02	8,176.28	0.00	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	4,164.00	9,278.00	4,178.00	4,200.02	8,176.28	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	5,716.00	0.00	4,359.05	0.00	2,179.33	1,002.00

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TIG	School & Library	Neil Soto	Lottery	K-3 CSR	Healthy Start	Lottery
AWARD							
1. a. Prior Year Restricted Ending Balance	44,868.03		7,827.67	4,053.66			1,092.77
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)		0.00	7,827.67	4,053.66	0.00	0.00	1,092.77
2. a. Current Year Award	422,240.00	26,246.00		19,348.39	87,822.00	112,050.00	4,147.50
b. Other Adjustments					(6,199.00)	(180.00)	
c. Adj Curr Yr Award (sum lines 2a & 2b)	422,240.00	26,246.00	0.00	19,348.39	81,623.00	111,870.00	4,147.50
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	467,108.03	26,246.00	7,827.67	23,402.05	81,623.00	139,000.00	5,240.27
REVENUES							
5. Cash Received in Current Year	366,268.00	26,246.00		17,043.12	81,623.00	111,870.00	1,397.95
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	55,972.00	0.00	0.00	2,305.27	0.00	0.00	2,749.55
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	55,972.00	0.00	0.00	2,305.27	0.00	0.00	2,749.55
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	422,240.00	26,246.00	0.00	19,348.39	81,623.00	111,870.00	4,147.50
EXPENDITURES							
10. Donor-Authorized Expenditures	409,593.82	26,246.00	3,740.56	16,925.95	81,623.00	139,000.00	2,830.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	409,593.82	26,246.00	3,740.56	16,925.95	81,623.00	139,000.00	2,830.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	57,514.21	0.00	4,087.11	6,476.10	0.00	0.00	2,410.27

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Special Education AB602	Mental Health Prereferral	Economic Impact Aid	Transportation	Ongoing & Major Maint	TOTAL
RESOURCE CODE	6500	6506	7090	7230	8150	
REVENUE OBJECT	8792	8792	8311	8590	8980	
LOCAL DESCRIPTION (if any)						
AWARD						
1. a. Prior Year Restricted Ending Balance			35,295.43			107,856.24
b. Restr Bal Transfers (Obj 8997)						0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	35,295.43	0.00	0.00	107,856.24
2. a. Current Year Award	162,695.00	1,735.00	88,032.00	457.00		957,131.89
b. Other Adjustments	29,064.23					18,860.23
c. Adj Curr Yr Award (sum lines 2a & 2b)	191,759.23	1,735.00	88,032.00	457.00	0.00	975,992.12
3. Required Matching Funds/Other	440,767.20			49,523.00	255,195.64	772,615.84
4. Total Available Award (sum lines 1c, 2c, & 3)	632,526.43	1,735.00	123,327.43	49,980.00	255,195.64	1,856,464.20
REVENUES						
5. Cash Received in Current Year	166,793.73	1,531.00	88,032.00			883,181.80
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	24,965.50	204.00	0.00	457.00	0.00	92,810.32
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	24,965.50	204.00	0.00	457.00	0.00	92,810.32
8. Contributed Matching Funds						0.00
9. Total Available (sum lines 5, 7c, & 8)	191,759.23	1,735.00	88,032.00	457.00	0.00	975,992.12
EXPENDITURES						
10. Donor-Authorized Expenditures	632,526.43	1,735.00	82,919.12	49,980.00	255,195.64	1,732,311.82
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	632,526.43	1,735.00	82,919.12	49,980.00	255,195.64	1,732,311.82
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	0.00	0.00	40,408.31	0.00	0.00	124,152.38

LOCAL AWARDS.
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Special Ed Excess Cost	Sp Ed Transportation	Millage Grant	MCF Promoting Early School Success	Bayside Donations	MLK Donations	MCF Visual and Performing Arts
RESOURCE CODE	9001	9002	9471	9472	9473	9474	9476
REVENUE OBJECT	8980	8980	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance			376.10		11,509.77	1,000.26	35,330.80
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	376.10	0.00	11,509.77	1,000.26	35,330.80
2. a. Current Year Award			75,000.00	127,910.00	590.23	4,095.78	248,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	75,000.00	127,910.00	590.23	4,095.78	248,000.00
3. Required Matching Funds/Other	139,513.98	84,709.66					
4. Total Available Award (sum lines 1c, 2c, & 3)	139,513.98	84,709.66	75,376.10	127,910.00	12,100.00	5,096.04	283,330.80
REVENUES							
5. Cash Received in Current Year			75,000.00	127,910.00	590.23	4,095.78	248,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	75,000.00	127,910.00	590.23	4,095.78	248,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	139,513.98	84,709.66	75,376.10	94,880.68	958.50	1,761.85	265,619.15
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	139,513.98	84,709.66	75,376.10	94,880.68	958.50	1,761.85	265,619.15
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	33,029.32	11,141.50	3,334.19	17,711.65

LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	First Five Grant	MCF Sausalito Strategic Planning	MCF Transforming Schools Grant	TOTAL
RESOURCE CODE	9477	9478	9479	
REVENUE OBJECT	8699	8699	8699	
LOCAL DESCRIPTION (if any)				
AWARD				
1. a. Prior Year Restricted Ending Balance			19,124.15	67,341.08
b. Restr Bal Transfers (Obj 8997)				0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	19,124.15	67,341.08
2. a. Current Year Award	3,392.00	306,200.00	507,132.00	1,272,320.01
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,392.00	306,200.00	507,132.00	1,272,320.01
3 Required Matching Funds/Other				224,223.64
4. Total Available Award (sum lines 1c, 2c, & 3)	3,392.00	306,200.00	526,256.15	1,563,884.73
REVENUES				
5. Cash Received in Current Year		306,200.00	507,132.00	1,268,928.01
6 Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	3,392.00	0.00	0.00	3,392.00
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	3,392.00	0.00	0.00	3,392.00
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	3,392.00	306,200.00	507,132.00	1,272,320.01
EXPENDITURES				
10. Donor-Authorized Expenditures	3,392.00	302,369.61	411,728.64	1,380,310.17
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	3,392.00	302,369.61	411,728.64	1,380,310.17
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	0.00	3,830.39	114,527.51	183,574.56

Form CE

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	1,637,597.35	301	0.00	303	1,637,597.35	305	0.00		307	1,637,597.35	309
2000 - Classified Salaries	833,070.81	311	144.68	313	832,926.13	315	4,043.64		317	828,882.49	319
3000 - Employee Benefits (Excluding 3800)	659,944.97	321	29.96	323	659,915.01	325	6,781.47		327	653,133.54	329
4000 - Books, Supplies Equip Replace. (6500)	164,900.12	331	0.00	333	164,900.12	335	20,412.70		337	144,487.42	339
5000 - Services. . . & 7000 - Indirect Costs	2,505,922.39	341	0.00	343	2,505,922.39	345	546,834.95		347	1,959,087.44	349
TOTAL					5,801,261.00	365			TOTAL	5,223,188.24	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	EC No
1. Teacher Salaries as Per EC 41011.	1100	1,033,573.76	37
2. Salaries of Instructional Aides Per EC 41011.	2100	217,376.80	38
3. STRS.	3101 & 3102	63,473.60	38
4. PERS.	3201 & 3202	44,102.62	38
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	47,708.59	38
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	142,624.74	38
7. Unemployment Insurance.	3501 & 3502	19,165.37	38
8. Workers' Compensation Insurance.	3601 & 3602	20,942.63	38
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	38
10. Other Benefits (EC 22310).	3901 & 3902	20,529.24	38
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		1,609,497.35	38
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	38
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			38
14. TOTAL SALARIES AND BENEFITS.		1,609,497.35	38
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.		30.81%	
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)	30.81%
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).	5,223,188.24
5.	Deficiency Amount (Part III, Line 3 times Line 4)	exempt

	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	11,740,000.00	(260,000.00)	11,480,000.00		290,000.00	11,190,000.00	305,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	1,635,000.00		1,635,000.00		400,000.00	1,235,000.00	415,000.00
Capital Leases Payable	1,103,117.00		1,103,117.00		75,165.00	1,027,952.00	75,165.00
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	0.94		0.94	7,810.68		7,811.62	
Governmental activities long-term liabilities	14,478,117.94	(260,000.00)	14,218,117.94	7,810.68	765,165.00	13,460,763.62	795,165.00
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

	2010-11 Calculations			2011-12 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2009-10 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2009-10 Actual			2010-11 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	5,511,192.38		5,511,192.38			5,928,202.37
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	332.65		332.65			367.16
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2009-10			Adjustments to 2010-11		
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 (2010-11 data should tie to Principal Apportionment Attendance Software reports)	2010-11 P2 Report			2011-12 P2 Estimate		
1. Total K-12 ADA (Form A, Line 10)	162.34		162.34	161.85		161.85
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	204.82		204.82	228.00		228.00
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)						
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			367.16			389.85
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)		0.00				0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)		367.16				389.85
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2010-11 Actual			2011-12 Budget		
1. Homeowners' Exemption (Object 8021)	32,210.12		32,210.12	31,872.00		31,872.00
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)	4,502,647.04		4,502,647.04	4,481,357.00		4,481,357.00
5. Unsecured Roll Taxes (Object 8042)	102,485.17		102,485.17	102,485.00		102,485.00
6. Prior Years' Taxes (Object 8043)	7,592.88		7,592.88	7,593.00		7,593.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00
8. Ed. Rev. Augmentation Fund (IERAF) (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. 8046, 8047 & 8625) (Only if not counted in redevelopment agency's limit)	6,088.00		6,088.00	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		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	4,651,023.21	0.00	4,651,023.21	4,623,307.00	0.00	4,623,307.00
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)	4,651,023.21	0.00	4,651,023.21	4,623,307.00	0.00	4,623,307.00

	2010-11 Calculations			2011-12 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)			65,949.42			52,993.00
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)			65,949.42			52,993.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	159,201.00		159,201.00	159,460.00		159,460.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	800.00		800.00	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		186,055.00	186,055.00		179,511.00	179,511.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**			0.00			0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**			0.00			0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**			0.00			0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**			0.00			0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**			0.00			0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00		0.00	0.00		0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**			0.00			0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	81,623.00		81,623.00	87,822.00		87,822.00
35. Class Size Reduction, Grade 9 (Object 8590)**			0.00			0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	241,624.00	186,055.00	427,679.00	247,282.00	179,511.00	426,793.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RI., Line 32)	30,672.00		30,672.00	30,375.00		30,375.00
38. TOTAL STATE AID (Lines C36 plus C37)	272,296.00	186,055.00	458,351.00	277,657.00	179,511.00	457,168.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	6,520,002.18		6,520,002.18	5,745,777.00		5,745,777.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	4,417.39		4,417.39	2,000.00		2,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			5,511,192.38			5,928,202.37
2. Inflation Adjustment			0.9746			1.0251
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			1.1037			1.0618
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			5,928,202.37			6,452,558.86
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			4,651,023.21			4,623,307.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			44,059.20			46,782.00
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			458,351.00			457,168.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			458,351.00			457,168.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			3,464.02			1,769.04
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			4,654,487.23			4,625,076.04
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero)			458,351.00			457,168.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			4,654,487.23			
b. State Subventions (Line D8)			458,351.00			
c. Less: Excluded Appropriations (Line C23)			65,949.42			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			5,046,888.81			

*** Impacted by the flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011). Amounts in Section C, State Aid Received, can no longer be extracted and must be manually input into the Adjustments column.

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)

190,739.13

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.

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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)

2,939,874.00**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)

6.49%**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.

0.00**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)	296,455.79
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	14,247.57
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)	40,787.98
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)	351,491.34
9. Carry-Forward Adjustment (Part IV, Line F)	(21,071.45)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	330,419.89

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,467,592.02
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	852,081.86
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	425,078.52
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,074.27
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)	954,649.64
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)	224.00
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)	10,630.56
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)	587,686.36
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)	148,958.03
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)	5,447,975.26

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)

6.45%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2012-13 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18)

6.07%

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)	351,491.34
B.	Carry-forward adjustment from prior year(s)	
1.	Carry-forward adjustment from the second prior year	35,490.56
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	Carry-forward adjustment for under- or over-recovery in the current year	
1.	Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.49%) times Part III, Line B18); zero if negative	0.00
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.49%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.49%) times Part III, Line B18); zero if positive	(21,071.45)
D.	Preliminary carry-forward adjustment (Line C1 or C2)	(21,071.45)
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:	6.07%
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-10,535.73) is applied to the current year calculation and the remainder (\$-10,535.72) is deferred to one or more future years:	6.26%
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-7,023.82) is applied to the current year calculation and the remainder (\$-14,047.63) is deferred to one or more future years:	6.32%
LEA request for Option 1, Option 2, or Option 3		1
F.	Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(21,071.45)

Approved indirect cost rate: 7.49%
Highest rate used in any program: 7.49%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	94,240.99	2,828.00	3.00%
01	7090	77,142.04	5,777.08	7.49%
01	9010	1,141,935.13	3,584.41	0.31%

Unaudited Actuals
2010-11 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	4,053.66		1,092.77	5,146.43
2. State Lottery Revenue	8560	19,348.39		4,147.50	23,495.89
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)		23,402.05	0.00	5,240.27	28,642.32
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	16,925.95		2,830.00	19,755.95
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)		16,925.95	0.00	2,830.00	19,755.95
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	6,476.10	0.00	2,410.27	8,886.37
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 8880.4.5(a)(2)(B) 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			2010-11 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	6,458,632.38
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	301,166.38
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	18,982.23
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	19,398.87
4. Other Transfers Out	All	9200	7200-7299	281,531.00
5. Interfund Transfers Out	All	9300	7600-7629	113,061.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	0.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				432,973.10
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	51,657.21
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 C11, plus lines D1 and D2)				5,776,150.11
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				5,776,150.11

Section II - Expenditures Per ADA		2010-11 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		359.46
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)		
C. Total ADA before adjustments (Lines A plus B)		359.46
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		359.46
F. Expenditures per ADA (Line I.G divided by Line II.E)		16,068.96
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.)	5,327,941.46	33,368.46
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	5,327,941.46	33,368.46
B. Required effort (Line A.2 times 90%)	4,795,147.31	30,031.61
C. Current year expenditures (Line I.G and Line II.F)	5,776,150.11	16,068.96
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	13,962.65
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 2012-13 may be reduced by the lower of the two percentages)	0.00%	46.49%

Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures and/or Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive)

SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	107,865.76
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				107,865.76

Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures and/or Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	5,019,014.17
C. SFSF/Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	5,776,150.11	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		16,068.96
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		13,962.65
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	0.00%	46.49%

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)

Charter School Name	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

		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)	
		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0060 and 9000 (will be allocated based on factors input)		190,804.39	44,170.33	517,138.98	275,696.03	628,474.34	0.00	118,564.13	
B. Enter Allocation Factor(s) by Goal:									
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)									
Instructional Goals Description									
6001	Pre-Kindergarten								
1110	Regular Education, K-12								
3100	Alternative Schools	11.00	11.00	11.00	11.00	39.57			115.00
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)	2.60	2.60	2.60	2.60	5.41			
6000	ROC/P								
Other Goals Description									
7110	Nonagency - Educational								
7150	Nonagency - Other								
8100	Community Services					1.00			
8500	Child Care and Development Services								
Other Funds Description									
--	Adult Education (Fund 11)								
--	Child Development (Fund 12)					1.50			
--	Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors		13.60	13.60	13.60	13.60	45.48	0.00	115.00	

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Goal	Instructional Goals	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			
		Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
	1110	Regular Education, K-12	2,055,709.44	1,496,702.84	3,552,412.28	969,962.40		4,522,374.68
	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	694,475.80	243,618.62	938,094.42	256,140.40		1,194,234.82
	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	13,818.70	13,818.70	3,773.10		17,591.80
	8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
	Other Costs							
	----	Food Services					174.64	174.64
	----	Enterprise					0.00	0.00
	----	Facilities Acquisition & Construction					18,982.23	18,982.23
	----	Other Outgo					638,214.51	638,214.51
	Other Funds							
	----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)		20,728.05	20,728.05	46,331.65		67,059.70
	----	Indirect Costs Charged to Other Funds (Fund 01, Functions 7200-7600, Object 7350)				0.00		0.00
	----	Total General Fund and Charter Schools Funds Expenditures	2,750,185.24	1,774,868.21	4,525,053.45	1,276,207.55	657,371.38	6,458,632.38

Unaudited Actuals
2010-11
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal Instructional Goals	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)	Auxiliary 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
0001	Pre-Kindergarten	0.00	0.00	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	1,998,801.44	46,877.82	0.00	0.00	48,150.80	60,805.11	1,074.27	0.00	0.00	0.00	0.00	2,055,769.44
3100	Alternative Schools	0.00	0.00	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	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	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	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	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	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	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	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	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	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	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	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	0.00	0.00
5000-5999	Special Education	639,103.47	\$3,637.33	0.00	0.00	1,733.00	0.00	0.00	0.00	0.00	0.00	0.00	694,473.80
6000	ROP/P	0.00	0.00	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	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	0.00
	Total Direct Charged Costs	2,537,904.91	100,515.15	0.00	0.00	49,885.80	60,805.11	1,074.27	0.00	0.00	0.00	0.00	2,750,185.24

* 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	831,332.87	546,805.84	118,564.13	1,496,702.84
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)	196,496.86	47,121.76	0.00	243,618.62
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	13,818.70	0.00	13,818.70
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)		20,728.05		20,728.05
Total Allocated Support Costs		1,027,829.73	628,474.35	118,564.13	1,774,868.21

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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)	954,649.64
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	296,679.79
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	24,878.13
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,276,207.56
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	2,750,185.24
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,774,868.21
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	4,525,053.45
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)	148,958.03
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	148,958.03
D. Total Direct Charged and Allocated Costs (B3 + C5)		4,674,011.48
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		27.30%

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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)	174.64				174.64
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			18,982.23		18,982.23
Other Outgo (Objects 1000-7999)				638,214.51	638,214.51
Total Other Costs	174.64	0.00	18,982.23	638,214.51	657,371.38

Description	Principal Appt. Software Data ID	2010-11 Unaudited Actuals	2011-12 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,762.95	6,738.95
2. Inflation Increase	0041	(24.00)	137.00
3. All Other Adjustments	0042, 0525, 0719		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,738.95	6,875.95
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,738.95	6,875.95
b. Revenue Limit ADA	0033	166.07	161.85
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	1,119,137.43	1,112,872.51
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	1,119,137.43	1,112,872.51
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.82037	0.80246
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	918,106.77	893,035.67
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	25,409.00	29,425.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	17,198.00	17,369.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	8,211.00	12,056.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	926,317.77	905,091.67

Description	Principal Appt. Software Data ID	2010-11 Unaudited Actuals	2011-12 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	4,651,023.21	4,623,307.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589		
28. Less: Charter Schools In-lieu Taxes	0595	1,053,009.00	1,165,566.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	3,598,014.21	3,457,741.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	0.00	0.00
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	30,672.00	30,375.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018	189,873.00	189,835.00
40. All Other Adjustments	- - -		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	- - -	159,201.00	159,460.00
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	- - -	159,201.00	159,460.00
43. Less: Revenue Limit State Apportionment Receipts	- - -		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	- - -	159,201.00	
OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001		
46. California High School Exit Exam	9002		
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007		

Unaudited Actuals
2010-11 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					33,000.00	113,061.00		
Fund Reconciliation							45,251.83	1,366.00
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					52,366.00	0.00		
Fund Reconciliation							1,366.00	32,088.13
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					4,928.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	33,000.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,138,579.34	533,138.57		
Fund Reconciliation							0.00	13,163.70
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					36.67	1,082,812.34		
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					477,372.11	36.67		
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					55,765.46	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
2010-11 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	1,762,048.58	1,762,048.58	46,617.83	46,617.83

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE I - PUPIL TRANSPORTATION DATA			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	1.0	
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	115.0	
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	1.0	
C. ENTER total number of miles driven to/from school	021/022	25,000.0	
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both for days pupils transported	030/033	1	
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230, and 7235, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)		10,825.11	0.00
B. Books & Supplies (Objects 4200, 4300, and 4400)		534.75	0.00
C. 1. Subagreements for Services (Object 5100)		80,047.19	0.00
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils			
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)	003/004	77,875.19	0.00
3. Insurance (Objects 5400 and 5450)		0.00	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		12,511.78	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		0.00	0.00
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		71,087.41	0.00
7. Communications (Object 5900)		0.00	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18, Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		0.00	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)			
E. Direct Support Costs 1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)		0.00	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	175,006.24	0.00
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions) 1. Additions 2. Deductions			
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	094/093	175,006.24	0.00
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699) 1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)		0.00	0.00
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	175,006.24	0.00
K. Indirect Costs (Approved indirect cost rate of 7.49% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		7,112.43	0.00
L. Net Pupil Transportation Expense (Lines J and K)	100/101	182,118.67	0.00

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line I.)		182,118.67	0.00
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C1		77,875.19	
2. ENTER payments by another LEA, included in Schedule II, Line C1		0.00	
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)			
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA			
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		77,875.19	0.00
G. Bus Operating Expense (Line A minus Line F)	110/111	104,243.48	0.00
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	4.170	0.000
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	906.465	0.000
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	77,875.19	0.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	182,118.67	0.00
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	1,583.64	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Paula Rigney

Title: Business Manager

Agency: Sausalito Marin City School District

Phone Number/Ext: 415-332-3190

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Unaudited Actuals
2010-11 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

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (W) - 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.	<u>PASSED</u>
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. PASSED

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets plus Liabilities, 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 - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

BALANCE-FDxRS-AGENCY - (F) - Assets (objects 9100-9499) minus Liabilities (objects 9500-9699) 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

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

RL-TRANSFER - (F) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

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

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

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

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance (objects 9710-9790) must agree with Fund Equity (Assets [objects 9100-9499] minus Liabilities [objects 9500-9699]). PASSED

EXCESS-DESIGNATIONS_A - (F) - Legally restricted and other designation amounts reported in objects 9740 through 9780 should not create a negative undesignated/unappropriated balance (Object 9790) by fund and resource (for all funds except Fund 67). PASSED

EXCESS-DESIGNATIONS_B - (W) - Legally restricted and other designation amounts reported in Fund 67, Self-Insurance Fund, objects 9740 through 9780, with rare exceptions should not create a negative undesignated/unappropriated balance (Object 9790) by resource. PASSED

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

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

FUND	RESOURCE	OBJECT	VALUE
13	5310	8660	-130.31

Explanation: The district experienced negative interest in the Cafeteria Fund 13.

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 Assets (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

BDGT-ADOPTION-PRVDED - (F) - In compliance with EC Section 42127(i), selection of a Budget Adoption Cycle must be provided. PASSED

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

CORR-ADA - (F) - If Adults in Correctional Facilities ADA is reported in Form A, Line 17, general ledger data for Adults in Correctional Facilities (Resource 6015, Goal 4620) must be provided and Form CORR (Adults in Correctional Facilities) must be completed. PASSED

CORR-NO-ADA - (W) - If Adults in Correctional Facilities ADA is not reported in Form A, Line 17, general ledger data for Adults in Correctional Facilities (Resource 6015, Goal 4620) should not be reported. PASSED

DAY-NO-ADA - (W) - If Community Day Schools Annual ADA is not reported in Form A, Line 1g or 4e, general ledger data for Community Day Schools (Resource 2430) should not be reported. PASSED

FUND51-IMPORT - (W) - If Fund 51 (Bond Interest and Redemption Fund) amounts are imported/keyed, supplemental data should be entered in Form 51A (Analysis of Bonded Indebtedness). 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

TRAN-IMPORT - (W) - If Home-to-School and/or Special Education (Severely Disabled/Orthopedically Impaired) transportation amounts are imported in resources 7230 and/or 7240, the Annual Report of Pupil Transportation, Form TRAN, must be completed and saved. PASSED

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587/0660), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment

Funds (ID 0589), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RL. PASSED

RL-STATE-AID - (F) - RL State Aid - Current Year (Object 8011) should agree with Total State Aid Portion of Revenue Limit calculated in Form RL (Line 42). PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587/0660, 0588, and 0589) in Form RL. PASSED

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25) should agree with the ADA reported in Form RL, Line 5b. PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RL (unless Line 31 is zero). PASSED

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. PASSED

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 - (F) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. PASSED

TRAN-PUPIL-DATA - (F) - If miles or pupils transported data have been reported in Form TRAN, Schedule I, Line B1 and/or Line C, then costs must be reported in Schedule III, Line K. PASSED

TRAN-NO-PUPIL-DATA - (F) - If costs are reported in Form TRAN, Schedule III, Line K, then the applicable pupil transportation data must be reported in Schedule I. PASSED

TRAN-COST-PER-MILE - (W) - The calculated cost per mile in Form TRAN, Schedule III, Line H1, should not exceed \$12. PASSED

TRAN-COST-PER-PUPIL - (W) - The calculated cost per pupil in Form TRAN, Schedule III, Line H2, should not exceed \$6,500 for Home-to-School or \$12,500

for Severely Disabled/Orthopedically Impaired (SD/OI) transportation. 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

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

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RL) must be provided. PASSED

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

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

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. PASSED

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

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) 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.

Unaudited Actuals

2011-12 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

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (W) - 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.	<u>PASSED</u>
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. PASSED

GENERAL LEDGER CHECKS

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

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

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

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

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

RL-TRANSFER - (F) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

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

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

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

EXCEPTION

FUND	RESOURCE	NEG. EFB
49	0000	-73,192.15

Explanation: Fund 49 represents funding held by a fiscal agent, US Bank. Adjusting/closing entries are provided by our auditor at the end of the fiscal year.

Total of negative resource balances for Fund 49 -73,192.15

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

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
49	0000	9790	-73,192.15

Explanation: Fund 49 represents funding held by a fiscal agent, US Bank. Our auditor provides closing/adjusting entries at the end of the fiscal year.

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 Assets (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587/0660), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RL.

PASSED

RL-STATE-AID - (F) - RL State Aid - Current Year (Object 8011) should agree with Total State Aid Portion of Revenue Limit calculated in Form RL (Line 42).

PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587/0660, 0588, and 0589) in Form RL.

PASSED

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25) should agree with the ADA reported in Form RL, Line 5b.

PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RL (unless Line 31 is zero).

PASSED

EXPORT CHECKS

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

PASSED

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RL) must be provided.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

Checks Completed.

Marin County Office of Education
Unaudited Actuals Checklist
Fiscal Year 2010-2011

NOTE: This checklist must be completed, signed and submitted with your unaudited actuals documents. If the trial balance debit and credit is not in balance for any fund/resource the submission will NOT be accepted.

☒ SACS File	Must be submitted electronically
☒ Form CA	Unaudited Actuals Certification
☒ Form TC	Table of Contents
☒ Form 01	General Fund Unrestricted and Restricted, Expenditures by Object, Expenditures By Function (used for publication of statistical bulletin)
☒ Forms 09-95	Fund forms for all other funds used by district
☒ Form 51 A	Analysis of Bonded Indebtedness
☒ Form A	Average Daily Attendance
☒ Form ASSET	Schedule of Capital Assets
☒ Form CAT	Schedule for Categoricals
☒ Form CEA	Current Expense Formula/Minimum Classroom Compensation-Actuals
☒ Form DEBT	Schedule of Long Term Liabilities
☒ Form GANN	Appropriations Limit Calculations
☒ Form ICR	Indirect Cost Rate Worksheet
☒ Form L	Lottery Report
☒ Form NCMOE	No Child Left Behind Maintenance of Effort
☒ Form PCR	Program Cost Report
☒ Form PCRAF	Program Cost Report – Allocation Factors
☒ Form RL	Revenue Limit Summary



Marin County Office of Education
Unaudited Actuals Checklist
Fiscal Year 2010-2011

☒ SIAA	Summary of Interfund Activities -- Actuals
☒ Form TRAN	Annual Report of Pupil Transportation
☒ Form TRC	Technical Review Checklist (exceptions only)
☒	End of Year Cash Reconciliation by each Fund
☒	Copy of GANN limit letter (if applicable) and <u>resolution</u>

District: Sausalito Marin City

Signature: Margaret Bonard

Date: 09/19/11

FUND :01 GENERAL FUND

DATE	REFERENCE	DESCRIPTION	DEBIT	CREDIT	TOTAL DEBITS	TOTAL CREDITS	BALANCE
*BALANCE FORWARD 06/29/2011					9,239,316.44	7,869,919.32	1,369,397.12
06/29/2011	DC-110159	Stratton - June 11 Cobra	2,807.22		9,242,123.66	7,869,919.32	1,372,204.34
06/30/2011	AP-063011	ACCOUNTS PAYABLE 06/30/2011		57,392.00	9,242,123.66	7,927,311.32	1,314,812.34
06/30/2011	DC-110161	SA774201 E13 BUDGET NOTICE	46.00		9,242,169.66	7,927,311.32	1,314,858.34
06/30/2011	DC-110163	ZA777832 A429 SECIRE	22,648.75		9,264,818.41	7,927,311.32	1,337,507.09
06/30/2011	DC-110164	4th QT. INTEREST A11435	1,574.53		9,266,392.94	7,927,311.32	1,339,081.62
06/30/2011	TF-110075	TR NUTRITION TO SCHOOL SAFE		1,912.00			
06/30/2011	TF-110075	TR NUTRITION TO SCHOOL SAFE	1,912.00		9,268,304.94	7,929,223.32	1,339,081.62
06/30/2011	TF-110076	ADJ 0241 TR EXP TIG	872.75				
06/30/2011	TF-110076	ADJ 0241 TR EXP TIG		872.75	9,269,177.69	7,930,096.07	1,339,081.62
06/30/2011	TF-110077	ADJ ARRA 3313 ENTRY	20.83				
06/30/2011	TF-110077	ADJ ARRA 3313 ENTRY		20.83	9,269,198.52	7,930,116.90	1,339,081.62
06/30/2011	TF-110078	CLOSE ADJUST 4035		1,069.11			
06/30/2011	TF-110078	CLOSE ADJUST 4035	1,069.11		9,270,267.63	7,931,186.01	1,339,081.62
06/30/2011	TF-110079	ADJ TO CLOSE 4203	55.00				
06/30/2011	TF-110079	ADJ TO CLOSE 4203		55.00	9,270,322.63	7,931,241.01	1,339,081.62
06/30/2011	TF-110080	TR CONTRIB FROM 01 TO CAF		16,000.00	9,270,322.63	7,947,241.01	1,323,081.62
06/30/2011	TF-110081	set up temp borrowing Fd 01>40		13,163.70	9,270,322.63	7,960,404.71	1,309,917.92
06/30/2011	TF-110082	set up temp borrowing Fd 01>13		32,088.13	9,270,322.63	7,992,492.84	1,277,829.79
06/30/2011	TF-110083	contribution 0000>7230	49,523.00				
06/30/2011	TF-110083	contribution 0000>7230		49,523.00	9,319,845.63	8,042,015.84	1,277,829.79
06/30/2011	TF-110084	contribution 0000>6010	27,000.00				
06/30/2011	TF-110084	contribution 0000>6010		27,000.00	9,346,845.63	8,069,015.84	1,277,829.79
06/30/2011	TF-110085	contribution 0000>0026	16,463.00				
06/30/2011	TF-110085	contribution 0000>0026		16,463.00	9,363,308.63	8,085,478.84	1,277,829.79
06/30/2011	TF-110086	indirect cost-EIA		5,777.08			
06/30/2011	TF-110086	indirect cost-EIA	5,777.08		9,369,085.71	8,091,255.92	1,277,829.79
06/30/2011	TF-110087	indirect cost-Millagro		3,584.41			
06/30/2011	TF-110087	indirect cost-Millagro	3,584.41		9,372,670.12	8,094,840.33	1,277,829.79
06/30/2011	TF-110088	Tfr Maxim costs re 9002>6500		750.00			
06/30/2011	TF-110088	Tfr Maxim costs re 9002>6500	750.00		9,373,420.12	8,095,590.33	1,277,829.79
06/30/2011	TF-110089	contrib from re 0000>9002		84,709.66			
06/30/2011	TF-110089	contrib from re 0000>9002	84,709.66		9,458,129.78	8,180,299.99	1,277,829.79
06/30/2011	TF-110090	ZA777832/777846 A429	200.00		9,458,329.78	8,180,299.99	1,278,029.79
06/30/2011	TF-110091	Tfr teacher salaries 0000>1300		81,623.00			
06/30/2011	TF-110091	Tfr teacher salaries 0000>1300	81,623.00		9,539,952.78	8,261,922.99	1,278,029.79
06/30/2011	TF-110092	corr dcl10161 s/b cash deduct		46.00			
06/30/2011	TF-110092	corr dcl10161 s/b cash deduct		46.00	9,539,952.78	8,262,014.99	1,277,937.79
06/30/2011	TF-110093	TR SCHOOL COUNSEL TO RES 0000	4,178.00				
06/30/2011	TF-110093	TR SCHOOL COUNSEL TO RES 0000		4,178.00	9,544,130.78	8,266,192.99	1,277,937.79
06/30/2011	TF-110094	ADJ INST REALIGN 0221		125.95			
06/30/2011	TF-110094	ADJ INST REALIGN 0221	125.95		9,544,256.73	8,266,318.94	1,277,937.79
06/30/2011	TF-110095	ADJ MAND. COSTS C/O		100.23			
06/30/2011	TF-110095	ADJ MAND. COSTS C/O	100.23		9,544,356.93	8,266,419.17	1,277,937.76
06/30/2011	TF-110096	TR NPS RL TO RES 6500		20,284.00			
06/30/2011	TF-110096	TR NPS RL TO RES 6500	20,284.00		9,564,640.93	8,286,703.17	1,277,937.76
06/30/2011	TF-110097	CLOSING ENTRY SCHOOL SAFE		2,252.00			

FUND :01 GENERAL FUND

DATE	REFERENCE	DESCRIPTION	DEBIT	CREDIT	TOTAL DEBITS	TOTAL CREDITS	BALANCE
06/30/2011	TF-110097	CLOSING ENTRY SCHOOL SAFE	2,252.00		9,566,892.93	8,288,955.17	1,277,937.76
06/30/2011	TF-110098	BK IND COST TIG		29,778.00			
06/30/2011	TF-110098	BK IND COST TIG	29,778.00		9,596,670.93	8,318,733.17	1,277,937.76
06/30/2011	TF-110099	ADJ RES 0241 TO CLOSE		0.10			
06/30/2011	TF-110099	ADJ RES 0241 TO CLOSE	0.10		9,596,671.03	8,318,733.27	1,277,937.76
06/30/2011	TF-110100	Tfr teacher salaries 0000>1300	81,623.00				
06/30/2011	TF-110100	Tfr teacher salaries 0000>1300		81,623.00	9,678,294.03	8,400,356.27	1,277,937.76
06/30/2011	TF-110101	Tfr teacher salaries 0000>1300		81,623.00			
06/30/2011	TF-110101	Tfr teacher salaries 0000>1300	81,623.00		9,759,917.03	8,481,979.27	1,277,937.76
06/30/2011	TF-110102	Tfr teacher salaries 0000>1300	81,623.00				
06/30/2011	TF-110102	Tfr teacher salaries 0000>1300		81,623.00	9,841,540.03	8,563,602.27	1,277,937.76
06/30/2011	TF-110103	TR OF CERT SALARIES CSR		81,623.00			
06/30/2011	TF-110103	TR OF CERT SALARIES CSR	81,623.00		9,923,163.03	8,645,225.27	1,277,937.76
06/30/2011	TF-110104	INDIR CST FOR TITLE I		2,828.00			
06/30/2011	TF-110104	INDIR CST FOR TITLE I	2,828.00		9,925,991.03	8,648,053.27	1,277,937.76
06/30/2011	TF-110105	ADJ TO CLOSE RES 3011		0.06			
06/30/2011	TF-110105	ADJ TO CLOSE RES 3011	0.06		9,925,991.09	8,648,053.33	1,277,937.76
06/30/2011	TF-110106	ADJ MAND. COSTS C/O	0.03		9,925,991.12	8,648,053.33	1,277,937.79
06/30/2011	TF-110107	TR DATA TECH FR 3200 TO 0000		3,474.56			
06/30/2011	TF-110107	TR DATA TECH FR 3200 TO 0000	3,474.56		9,929,465.68	8,651,527.89	1,277,937.79
06/30/2011	TF-110108	ADJ DATA TECH SALARY TO CLOSE		164.38			
06/30/2011	TF-110108	ADJ DATA TECH SALARY TO CLOSE	164.38		9,929,630.06	8,651,692.27	1,277,937.79
06/30/2011	TF-110109	ADJ AIDE SALARY TO CLOSE 3310		1,568.90			
06/30/2011	TF-110109	ADJ AIDE SALARY TO CLOSE 3310	1,568.90		9,931,198.96	8,653,261.17	1,277,937.79
06/30/2011	TF-110111	contribution 0000>6010	130.00				
06/30/2011	TF-110111	contribution 0000>6010		130.00	9,931,328.96	8,653,391.17	1,277,937.79
06/30/2011	TF-110112	POST CONTRIBUTION 6500	437,080.25				
06/30/2011	TF-110112	POST CONTRIBUTION 6500		437,080.25	10,368,409.21	9,090,471.42	1,277,937.79
06/30/2011	TF-110113	POST CONTRIBUTION 8150	255,195.64				
06/30/2011	TF-110113	POST CONTRIBUTION 8150		255,195.64	10,623,604.85	9,345,667.06	1,277,937.79
06/30/2011	TF-110114	FAP PLAN RECERT	457.00				
06/30/2011	TF-110114	FAP PLAN RECERT		457.00	10,624,061.85	9,346,124.06	1,277,937.79
06/30/2011	TF-110115	c1 3310	457.95				
06/30/2011	TF-110115	c1 3310		457.95	10,624,519.80	9,346,582.01	1,277,937.79
06/30/2011	TF-110116	CONTRIBUTION EXCESS COST	139,513.98				
06/30/2011	TF-110116	CONTRIBUTION EXCESS COST		139,513.98	10,764,033.78	9,486,095.99	1,277,937.79
06/30/2011	TF-110117	CLEAR RECERT ERROR	3,229.00		10,767,262.78	9,486,095.99	1,281,166.79
06/30/2011	TF-110118	POST CONTRIBUTION 6500	457.95				
06/30/2011	TF-110118	POST CONTRIBUTION 6500		457.95	10,767,720.73	9,486,553.94	1,281,166.79
06/30/2011	TF-110119	CLEAR TUPE TO RES 0000	267.00				
06/30/2011	TF-110119	CLEAR TUPE TO RES 0000		267.00	10,767,987.73	9,486,820.94	1,281,166.79
06/30/2011	TF-110120	CL PR YR AR 4045 TO 9209/4045	1,148.00				
06/30/2011	TF-110120	CL PR YR AR 4045 TO 9209/4045		916.00			
06/30/2011	TF-110120	CL PR YR AR 4045 TO 9209/4045		232.00	10,769,135.73	9,487,968.94	1,281,166.79
06/30/2011	TF-110121	PERMIT CHARGED TO WRONG ACCT	1,366.00		10,770,501.73	9,487,968.94	1,282,532.79
06/30/2011	TF-110122	CLEAR RECERT ERROR		3,229.00	10,770,501.73	9,491,197.94	1,279,303.79
06/30/2011	TF-110123	FAP PLAN RECERT	3,229.00				

FUND :01 GENERAL FUND

DATE	REFERENCE	DESCRIPTION	DEBIT	CREDIT	TOTAL DEBITS	TOTAL CREDITS	BALANCE
06/30/2011	TF-110123	FAP PLAN RECERT	1,982.00				
06/30/2011	TF-110123	FAP PLAN RECERT		10,000.00			
06/30/2011	TF-110123	FAP PLAN RECERT		3,878.00			
06/30/2011	TF-110123	FAP PLAN RECERT	8,667.00		10,784,379.73	9,505,075.94	1,279,303.79
06/30/2011	TF-110124	POST CONTRIBUTION 6500	3,229.00				
06/30/2011	TF-110124	POST CONTRIBUTION 6500		3,229.00	10,787,608.73	9,508,304.94	1,279,303.79
06/30/2011	TF-110125	ADJ COUNSELOR TO RES 6506 MH		204.00			
06/30/2011	TF-110125	ADJ COUNSELOR TO RES 6506 MH	204.00		10,787,812.73	9,508,508.94	1,279,303.79
06/30/2011	TF-110126	FR 0000 ANTI VIRUS SOFTWARE		122.00			
06/30/2011	TF-110126	TO 4045 ANTI VIRUS SOFTWARE	122.00		10,787,934.73	9,508,630.94	1,279,303.79
06/30/2011	TF-110127	closing entries 0000-8011	208.00				
06/30/2011	TF-110127	closing entries 0000-8011		208.00	10,788,142.73	9,508,838.94	1,279,303.79
06/30/2011	TF-110129	POST CONTRIBUTION 8150	223.66				
06/30/2011	TF-110129	POST CONTRIBUTION 8150		223.66	10,788,366.39	9,509,062.60	1,279,303.79
06/30/2011	TF-110130	ADJ 0240, 0000 FOR TRANSPORT	4,043.64				
06/30/2011	TF-110130	ADJ 0240, 0000 FOR TRANSPORT		4,043.64			
06/30/2011	TF-110130	ADJ 0240, 0000 FOR TRANSPORT	432.95				
06/30/2011	TF-110130	ADJ 0240, 0000 FOR TRANSPORT		432.95			
06/30/2011	TF-110130	ADJ 0240, 0000 FOR TRANSPORT	250.71				
06/30/2011	TF-110130	ADJ 0240, 0000 FOR TRANSPORT		250.71			
06/30/2011	TF-110130	ADJ 0240, 0000 FOR TRANSPORT	58.63				
06/30/2011	TF-110130	ADJ 0240, 0000 FOR TRANSPORT		58.63			
06/30/2011	TF-110130	ADJ 0240, 0000 FOR TRANSPORT	5,944.25				
06/30/2011	TF-110130	ADJ 0240, 0000 FOR TRANSPORT		5,944.25			
06/30/2011	TF-110130	ADJ 0240, 0000 FOR TRANSPORT	29.11				
06/30/2011	TF-110130	ADJ 0240, 0000 FOR TRANSPORT		29.11			
06/30/2011	TF-110130	ADJ 0240, 0000 FOR TRANSPORT	65.82				
06/30/2011	TF-110130	ADJ 0240, 0000 FOR TRANSPORT		65.82			
06/30/2011	TF-110130	ADJ 0240, 0000 FOR TRANSPORT	534.75				
06/30/2011	TF-110130	ADJ 0240, 0000 FOR TRANSPORT		534.75			
06/30/2011	TF-110130	ADJ 0240, 0000 FOR TRANSPORT	12,511.78				
06/30/2011	TF-110130	ADJ 0240, 0000 FOR TRANSPORT		12,511.78			
06/30/2011	TF-110130	ADJ 0240, 0000 FOR TRANSPORT	37,627.00				
06/30/2011	TF-110130	ADJ 0240, 0000 FOR TRANSPORT		37,627.00			
06/30/2011	TF-110130	ADJ 0240, 0000 FOR TRANSPORT	1,315.85				
06/30/2011	TF-110130	ADJ 0240, 0000 FOR TRANSPORT		1,315.85			
06/30/2011	TF-110130	ADJ 0240, 0000 FOR TRANSPORT	62,814.49				
06/30/2011	TF-110130	ADJ 0240, 0000 FOR TRANSPORT		62,814.49	10,913,995.37	9,634,691.58	1,279,303.79
06/30/2011	TF-110131	ADJ 0000/7230 CONTRIBUTION	60,039.75				
06/30/2011	TF-110131	ADJ 0000/7230 CONTRIBUTION		60,039.75			
06/30/2011	TF-110131	ADJ 0000/7230 CONTRIBUTION	60,039.75				
06/30/2011	TF-110131	ADJ 0000/7230 CONTRIBUTION		60,039.75	11,034,074.87	9,754,771.08	1,279,303.79
06/30/2011	TF-110132	contribution 0000>7230	2,172.00				
06/30/2011	TF-110132	contribution 0000>7230		2,172.00	11,036,246.87	9,756,943.08	1,279,303.79
06/30/2011	TF-110133	ADD CONTRIBUTION 3710	3.00				
06/30/2011	TF-110133	ADD CONTRIBUTION 3710		3.00	11,036,249.87	9,756,946.08	1,279,303.79
		*MONTHLY ACTIVITY AS OF 06/30/2011	1,796,933.43	1,887,026.76			

FUND :01 GENERAL FUND

DATE	REFERENCE	DESCRIPTION	DEBIT	CREDIT	TOTAL DEBITS	TOTAL CREDITS	BALANCE
		**TOTAL ACTIVITY	1,796,933.43	1,887,026.76			
		***ENDING BALANCE 06/30/2011			11,036,249.87	9,756,946.08	1,279,303.79

Daily Trial Balance Report

Date 06/01/2011-06/30/2011

Fund 56010-56010

Grant

Business Area

Account Gp	Beginning Balance	Debits	Credits	Ending Balance
MA-1110000	1,921,646.41	499,080.10	1,141,422.72-	1,279,303.79
1110110 Equity in Pooled Cash	1,921,646.41			1,256,455.04
1110120 Cash on Hand at Department	0.00	245,511.73	910,703.10-	22,848.75
1110125 Cash in Transit to Treasurer	0.00	163,383.37	140,534.62-	0.00
1110430 Marin Co Treas - Incoming Deposits	0.00	0.00	0.00	0.00
1111010 County PRR - Incoming Checks	0.00	0.00	0.00	0.00
1111610 Combined Schools - Outgoing Checks	0.00	0.00	0.00	0.00
1114001 Bounced Check Account	0.00	0.00	0.00	0.00
1114004 Lockbox Clearing Transactions	0.00	90,185.00-	90,185.00-	0.00
1119998 Bank/Investment Account Conversion	0.00	0.00	0.00	0.00
1119999 Cash Conversion	0.00	0.00	0.00	0.00
ASSETS	1,921,646.41	499,080.10	1,141,422.72-	1,279,303.79
MA-2210000	0.00	0.00	0.00	0.00
2210205 Intergovt. Payable - Prop Taxes - Current Secu	0.00	0.00	0.00	0.00
2210250 Intergovt. Payable - Prop Taxes - Prior Unsecu	0.00	0.00	0.00	0.00
2210270 Intergovt. Payable-State-Homeowner Prop.Tax Rel	0.00	0.00	0.00	0.00
2210280 Intergovt. Payabl-Fed in lieu of Prop tax-Nat'l P	0.00	0.00	0.00	0.00
LIABILITIES	0.00	0.00	0.00	0.00
MA-3220000	751,564.49-	0.00	0.00	751,564.49-
3221300 Net Assets Held in Trust	751,564.49-	0.00	0.00	751,564.49-
EQUITY	751,564.49-	0.00	0.00	751,564.49-
MA-4110000	22,137,826.60-	0.00	158,551.85-	22,296,378.45-
4110110 Prop Taxes- Current Secured	22,137,826.60-	0.00	158,551.85-	21,635,963.89-
4110115 Prop Taxes - Unitary	152,089.26-	0.00	0.00	152,089.26-
4110120 Prop Taxes - Current Unsecured	476,236.42-	0.00	0.00	476,236.42-
4110125 Prop Taxes - Unsecured Aircraft	3,754.63-	0.00	0.00	3,754.63-
4110225 Prop Taxes # Redemptions	244.79-	0.00	0.00	244.79-
4110310 Prop Taxes # Land Sales Excess Proceeds	659.54-	0.00	0.00	659.54-
4110510 Prop Tax - Prior Unsecured	27,429.92-	0.00	0.00	27,429.92-
MA-4410000	107,580.45-	0.00	1,574.53-	109,154.98-
4410125 Rev fr Use of Mry Prop - Int On Pooled Invstm	107,580.45-	0.00	1,574.53-	109,154.98-
MA-4510000	157,925.88-	0.00	4,831.52-	162,757.40-
4511010 State # Homeowners Prop Tax Relief (HOPTA)	157,925.88-	0.00	4,831.52-	162,757.40-
MA-4540000	58.11-	0.00	0.00	58.11-
4540510 Federal - In Lieu Of Prop Tax - Fed/Natl Park	58.11-	0.00	0.00	58.11-

June Balance

Daily Trial Balance Report

Date 06/01/2011-06/30/2011

Fund 56010-56010

Grant

Business Area

MA-4560000		1,263.89-	0.00	0.00	1,263.89-
4560110 Federal - In Lieu Of Prop Tax - Housing		1,263.89-	0.00	0.00	1,263.89-
MA-4570000		35,656.00-	0.00	0.00	35,656.00-
4570242 Other Govt Agencies - RDA-SERAF Contribution		35,656.00-	0.00	0.00	35,656.00-
MA-4990110		9,872,664.57-	46.00	103,402.58-	9,976,021.15-
4990110 Agency Receipts		9,872,664.57-	46.00	103,402.58-	9,976,021.15-
REVENUES		32,312,975.50-	46.00	268,360.48-	32,581,289.58-
MA-5990000		31,142,893.58	910,657.10	0.00	32,053,550.68
5990110 Agency Disbursements		31,142,893.58	910,657.10	0.00	32,053,550.68
EXPENDITURES		31,142,893.58	910,657.10	0.00	32,053,550.68
Net sum of Assets and Liabilities		1,921,646.41	499,080.10	1,141,422.72-	1,279,303.79
Net sum of Equity, Revenues and Expenditures		1,921,646.41	910,703.10-	268,360.48	1,279,303.79

FUND :13 CAFETERIA FUND

DATE	REFERENCE	DESCRIPTION	DEBIT	CREDIT	TOTAL DEBITS	TOTAL CREDITS	BALANCE
*BALANCE FORWARD 06/29/2011					126,821.50	166,684.70	39,863.20
06/29/2011	DC-110158	State of CA-Lunch 4/11	9,141.07		135,962.57	166,684.70	30,722.13
06/30/2011	DC-110164	4th QT. INTEREST A11435		60.57	135,962.57	166,745.27	30,782.70
06/30/2011	TF-110080	TR CONTRIB FROM 01 TO CAF	16,000.00		151,962.57	166,745.27	14,782.70
06/30/2011	TF-110082	set up temp borrowing Fd 01>13	32,088.13		184,050.70	166,745.27	17,305.43
06/30/2011	TF-110121	PERMIT CHARGED TO WRONG ACCT		1,366.00	184,050.70	168,111.27	15,939.43
*MONTHLY ACTIVITY AS OF 06/30/2011			57,229.20	1,426.57			
**TOTAL ACTIVITY			57,229.20	1,426.57			
***ENDING BALANCE 06/30/2011					184,050.70	168,111.27	15,939.43

Daily Trial Balance Report

Date 06/01/2011-06/30/2011
Fund 56130-56130
Grant
Business Area

Account Op	Beginning Balance	Debits	Credits	Ending Balance
MA-1110000	46,807.97-	79,617.13	16,869.73-	15,939.43
1110110 Equity in Pooled Cash				
1110120 Cash on Hand at Department	46,807.97-	79,617.13	16,869.73-	15,939.43
1110125 Cash in Transit to Treasurer	0.00	0.00	0.00	0.00
1111610 Combined Schools - Outgoing Checks	0.00	0.00	0.00	0.00
1119998 Bank/Investment Account Conversion	0.00	0.00	0.00	0.00
1119999 Cash Conversion	0.00	0.00	0.00	0.00
ASSETS	46,807.97-	79,617.13	16,869.73-	15,939.43
MA-3220000	10,965.80-	0.00	0.00	10,965.80-
3221300 Net Assets Held in Trust	10,965.80-	0.00	0.00	10,965.80-
EQUITY	10,965.80-	0.00	0.00	10,965.80-
MA-4410000	554.64	60.57	0.00	615.21
4410125 Rev fr Use of Mny Prop - Int On Pooled Investm	554.64	60.57	0.00	615.21
MA-4990110	616,008.32-	0.00	79,617.13-	695,625.45-
4990110 Agency Receipts	616,008.32-	0.00	79,617.13-	695,625.45-
REVENUES	615,453.68-	60.57	79,617.13-	695,010.24-
MA-5420000	1,353.82	0.00	0.00	1,353.82
5420515 Interest Expense - Expense on Pooled Investmen	1,353.82	0.00	0.00	1,353.82
MA-5990000	671,873.63	16,809.16	0.00	688,682.79
5990110 Agency Disbursements	671,873.63	16,809.16	0.00	688,682.79
EXPENDITURES	673,227.45	16,809.16	0.00	690,036.61
Net sum of Assets and Liabilities	46,807.97-	79,617.13	16,869.73-	15,939.43
Net sum of Equity, Revenues and Expenditures	46,807.97-	16,869.73-	79,617.13	15,939.43

June Balance

FUND :14 DEFERRED MAINTENANCE FUND

DATE	REFERENCE	DESCRIPTION	DEBIT	CREDIT	TOTAL DEBITS	TOTAL CREDITS	BALANCE
		*BALANCE FORWARD 06/29/2011			5,336.66	0.00	5,336.66
06/30/2011	DC-110164	4th QT. INTEREST A11435	4.65		5,341.31	0.00	5,341.31
		*MONTHLY ACTIVITY AS OF 06/30/2011	4.65	0.00			
		**TOTAL ACTIVITY	4.65	0.00			
		***ENDING BALANCE 06/30/2011			5,341.31	0.00	5,341.31

Daily Trial Balance Report

Date 06/01/2011-06/30/2011
Fund 56140-56140
Grant
Business Area

Account Op	Beginning Balance	Debits	Credits	Ending Balance
MA-1110000	5,336.66	4.65	0.00	5,341.31
1110110 Equity in Pooled Cash				
1110120 Cash on Hand at Department	5,336.66	4.65	0.00	5,341.31
1111610 Combined Schools - Outgoing Checks	0.00	0.00	0.00	0.00
1111610 Lockbox Clearing Transactions	0.00	0.00	0.00	0.00
1114004 Bank/Investment Account Conversion	0.00	0.00	0.00	0.00
1119998 Cash Conversion	0.00	0.00	0.00	0.00
ASSETS	5,336.66	4.65	0.00	5,341.31
MA-3220000	771.74-	0.00	0.00	771.74-
3221300 Net Assets Held in Trust	771.74-	0.00	0.00	771.74-
EQUITY	771.74-	0.00	0.00	771.74-
MA-4410000	52.54	0.00	4.65-	47.89
4410125 Rev fr Use of Mny Prop - Int On Pooled Investm	52.54	0.00	4.65-	47.89
MA-4990110	64,625.85-	0.00	0.00	64,625.85-
4990110 Agency Receipts	64,625.85-	0.00	0.00	64,625.85-
REVENUES	64,625.85-	0.00	4.65-	64,577.96-
MA-5420000	931.65	0.00	0.00	931.65
5420515 Interest Expense - Expense on Pooled Investmen	931.65	0.00	0.00	931.65
MA-5990000	59,076.74	0.00	0.00	59,076.74
5990110 Agency Disbursements	59,076.74	0.00	0.00	59,076.74
EXPENDITURES	60,008.39	0.00	0.00	60,008.39
Net sum of Assets and Liabilities	5,336.66	4.65	0.00	5,341.31
Net sum of Equity, Revenues and Expenditures	5,336.66	0.00	4.65	5,341.31

FUND :17 SP RES-OTHER THAN CAP OUTLAY#1

DATE	REFERENCE	DESCRIPTION	DEBIT	CREDIT	TOTAL DEBITS	TOTAL CREDITS	BALANCE
		*BALANCE FORWARD 06/29/2011			349,057.93	33,000.00	316,057.93
06/30/2011	DC-110164	4th QT. INTEREST A11435	275.49		349,333.42	33,000.00	316,333.42
		*MONTHLY ACTIVITY AS OF 06/30/2011	275.49	0.00			
		**TOTAL ACTIVITY	275.49	0.00			
		***ENDING BALANCE 06/30/2011			349,333.42	33,000.00	316,333.42

Daily Trial Balance Report

Date 06/01/2011-06/30/2011
Fund 56171-56171
Grant
Business Area

Account GP	Beginning Balance	Debits	Credits	Ending Balance
MA-1110000	316,057.93	275.49	0.00	316,333.42
1110110 Equity in Pooled Cash		275.49	0.00	316,333.42
1110120 Cash on Hand at Department	316,057.93	0.00	0.00	0.00
1119998 Bank/Investment Account Conversion	0.00	0.00	0.00	0.00
1119999 Cash Conversion	0.00	0.00	0.00	0.00
ASSETS	316,057.93	275.49	0.00	316,333.42
MA-3220000	64,423.84-	0.00	0.00	64,423.84-
3221300 Net Assets Held in Trust	64,423.84-	0.00	0.00	64,423.84-
EQUITY	64,423.84-	0.00	0.00	64,423.84-
MA-4410000	47,887.54-	0.00	275.49-	48,163.03-
4410125 Rev fr Use of May Prop - Int On Pooled Investm	47,887.54-	0.00	275.49-	48,163.03-
MA-4990110	226,798.00-	0.00	0.00	226,798.00-
4990110 Agency Receipts	226,798.00-	0.00	0.00	226,798.00-
REVENUES	274,685.54-	0.00	275.49-	274,961.03-
MA-5420000	51.45	0.00	0.00	51.45
5420515 Interest Expense - Expense on Pooled Investmen	51.45	0.00	0.00	51.45
MA-5990000	23,000.00	0.00	0.00	23,000.00
5990110 Agency Disbursements	23,000.00	0.00	0.00	23,000.00
EXPENDITURES	23,051.45	0.00	0.00	23,051.45
Net sum of Assets and Liabilities	316,057.93	275.49	0.00	316,333.42
Net sum of Equity, Revenues and Expenditures	316,057.93	0.00	275.49	316,333.42

June Balance

FUND :21 BUILDING FUND #1 (BOND PROCDs)

DATE	REFERENCE	DESCRIPTION	DEBIT	CREDIT	TOTAL DEBITS	TOTAL CREDITS	BALANCE
		*BALANCE FORWARD 06/29/2011			57,680.88	57,562.31	118.57
06/30/2011	DC-110164	4th QT. INTEREST A11435	0.10		57,680.98	57,562.31	118.67
		*MONTHLY ACTIVITY AS OF 06/30/2011	0.10	0.00			
		**TOTAL ACTIVITY	0.10	0.00			
		***ENDING BALANCE 06/30/2011			57,680.98	57,562.31	118.67

Daily Trial Balance Report

Date 06/01/2011-06/30/2011
Fund 56211-56211
Grant
Business Area

Account Gp	Beginning Balance	Debits	Credits	Ending Balance
MA-1110000	118.57	0.10	0.00	118.67
1110110 Equity in Pooled Cash	118.57	0.10	0.00	118.67
1110120 Cash on Hand at Department	0.00	0.00	0.00	0.00
1110440 Marin Co Treas - Incoming Wires	0.00	0.00	0.00	0.00
1111010 County PRR - Outgoing Checks	0.00	0.00	0.00	0.00
1111610 Combined Schools - Outgoing Checks	0.00	0.00	0.00	0.00
1119998 Bank/Investment Account Conversion	0.00	0.00	0.00	0.00
1119999 Cash Conversion	0.00	0.00	0.00	0.00
ASSETS	118.57	0.10	0.00	118.67
MA-3220000	6,937,081.42-	0.00	0.00	6,937,081.42-
3221300 Net Assets Held in Trust	6,937,081.42-	0.00	0.00	6,937,081.42-
EQUITY	6,937,081.42-	0.00	0.00	6,937,081.42-
MA-4410000	476,715.42-	0.00	0.10-	476,715.52-
4410125 Rev fr Use of May Prop - Int On Pooled Investm	476,715.42-	0.00	0.10-	476,715.52-
MA-4990110	10,522,452.54-	0.00	0.00	10,522,452.54-
4990110 Agency Receipts	10,522,452.54-	0.00	0.00	10,522,452.54-
REVENUES	10,999,167.96-	0.00	0.10-	10,999,168.06-
MA-5990000	17,936,130.81	0.00	0.00	17,936,130.81
5990110 Agency Disbursements	17,936,130.81	0.00	0.00	17,936,130.81
EXPENDITURES	17,936,130.81	0.00	0.00	17,936,130.81
Net sum of Assets and Liabilities	118.57	0.10	0.00	118.67
Net sum of Equity, Revenues and Expenditures	118.57	0.00	0.10	118.67

June Balance

FUND :22 BUILDING FUND #2 (BOND PROCDs)

DATE	REFERENCE	DESCRIPTION	DEBIT	CREDIT	TOTAL DEBITS	TOTAL CREDITS	BALANCE
		*BALANCE FORWARD 06/29/2011			126.17	0.00	126.17
06/30/2011	DC-110164	4th QT. INTEREST A11435	0.11		126.28	0.00	126.28
		*MONTHLY ACTIVITY AS OF 06/30/2011	0.11	0.00			
		**TOTAL ACTIVITY	0.11	0.00			
		***ENDING BALANCE 06/30/2011			126.28	0.00	126.28

Daily Trial Balance Report

Date 06/01/2011-06/30/2011
Fund 56212-56212
Grant
Business Area

Account Op	Beginning Balance	Debits	Credits	Ending Balance
XA-1110000	126.17	0.11	0.00	126.28
1110110 Equity in Pooled Cash	126.17	0.11	0.00	126.28
1110440 Marin Co Treas - Incoming Wires	0.00	0.00	0.00	0.00
ASSETS	126.17	0.11	0.00	126.28
XA-4410000	845,548.96-	0.00	0.11-	845,549.07-
4410125 Rev fr Use of Mny Prop - Int On Pooled Invstm	845,548.96-	0.00	0.11-	845,549.07-
XA-4990110	845,422.79	0.00	0.00	845,422.79
4990110 Agency Receipts	845,422.79	0.00	0.00	845,422.79
REVENUES	126.17-	0.00	0.11-	126.28-
Net sum of Assets and Liabilities	126.17	0.11	0.00	126.28
Net sum of Equity, Revenues and Expenditures	126.17	0.00	0.11	126.28

FUND :35 BUILDING FUND PROP1A/SB50 CSSF

DATE	REFERENCE	DESCRIPTION	DEBIT	CREDIT	TOTAL DEBITS	TOTAL CREDITS	BALANCE
		*BALANCE FORWARD 06/29/2011			2,384.27	0.00	2,384.27
06/30/2011	DC-110164	4th QT. INTEREST A11435	2.08		2,386.35	0.00	2,386.35
		*MONTHLY ACTIVITY AS OF 06/30/2011	2.08	0.00			
		**TOTAL ACTIVITY	2.08	0.00			
		***ENDING BALANCE 06/30/2011			2,386.35	0.00	2,386.35

Daily Trial Balance Report

Date 06/01/2011-06/30/2011
Fund 56350-56350
Grant
Business Area

Account Gp	Beginning Balance	Debits	Credits	Ending Balance
MA-1110000	2,384.27	2.08	0.00	2,386.35
1110110 Equity in Pooled Cash	2,384.27	2.08	0.00	2,386.35
1110120 Cash on Hand at Department	0.00	0.00	0.00	0.00
1111610 Combined Schools - Outgoing Checks	0.00	0.00	0.00	0.00
1111610 Lockbox Clearing Transactions	0.00	0.00	0.00	0.00
1114004 Bank/Investment Account Conversion	0.00	0.00	0.00	0.00
1119998 Cash Conversion	0.00	0.00	0.00	0.00
1119999	2,384.27	2.08	0.00	2,386.35
ASSETS				
MA-3220000	17,629.77-	0.00	0.00	17,629.77-
3221300 Net Assets Held in Trust	17,629.77-	0.00	0.00	17,629.77-
EQUITY	17,629.77-	0.00	0.00	17,629.77-
MA-4410000	7,607.14-	0.00	2.08-	7,609.22-
4410125 Rev fr Use of Mny Prop - Int On Pooled Investm	7,607.14-	0.00	2.08-	7,609.22-
MA-4990110	12.88-	0.00	0.00	12.88-
4990110 Agency Receipts	12.88-	0.00	0.00	12.88-
REVENUES	7,620.02-	0.00	2.08-	7,622.10-
MA-5990000	22,865.52	0.00	0.00	22,865.52
5990110 Agency Disbursements	22,865.52	0.00	0.00	22,865.52
EXPENDITURES	22,865.52	0.00	0.00	22,865.52
Net sum of Assets and Liabilities	2,384.27	2.08	0.00	2,386.35
Net sum of Equity, Revenues and Expenditures	2,384.27	0.00	2.08	2,386.35

FUND :40 SPECIAL RESERVE~CAP OUTLAY #1

DATE	REFERENCE	DESCRIPTION	DEBIT	CREDIT	TOTAL DEBITS	TOTAL CREDITS	BALANCE
*BALANCE FORWARD 06/29/2011					1,679,239.25	1,665,670.75	13,568.50
06/30/2011	AP-063011	ACCOUNTS PAYABLE 06/30/2011		26,732.20	1,679,239.25	1,692,402.95	13,163.70
06/30/2011	DC-110164	4th QT. INTEREST A11435	27.52		1,679,266.77	1,692,402.95	13,136.18
06/30/2011	TF-110081	set up temp borrowing Fd 01>40	13,163.70		1,692,430.47	1,692,402.95	27.52
*MONTHLY ACTIVITY AS OF 06/30/2011			13,191.22	26,732.20			
**TOTAL ACTIVITY			13,191.22	26,732.20			
***ENDING BALANCE 06/30/2011					1,692,430.47	1,692,402.95	27.52

Daily Trial Balance Report

Date 06/01/2011-06/30/2011
Fund 56401-56401
Grant
Business Area

Account Gp	Beginning Balance	Debits	Credits	Ending Balance
MA-1110000	13,568.50	13,191.22	26,732.20-	27.52
1110110 Equity in Pooled Cash	13,568.50	13,191.22	26,732.20-	27.52
1110120 Cash on Hand at Department	0.00	0.00	0.00	0.00
1110125 Cash in Transit to Treasurer	0.00	0.00	0.00	0.00
1111610 Combined Schools - Outgoing Checks	0.00	0.00	0.00	0.00
1119998 Bank/Investment Account Conversion	0.00	0.00	0.00	0.00
1119999 Cash Conversion	0.00	0.00	0.00	0.00
ASSETS	13,568.50	13,191.22	26,732.20-	27.52
MA-2110000	0.00	0.00	0.00	0.00
2110010 Accounts Payable	0.00	0.00	0.00	0.00
LIABILITIES	0.00	0.00	0.00	0.00
MA-3220000	597,136.95-	0.00	0.00	597,136.95-
3221300 Net Assets Held in Trust	597,136.95-	0.00	0.00	597,136.95-
EQUITY	597,136.95-	0.00	0.00	597,136.95-
MA-4110000	90,459.47-	0.00	27.52-	90,486.99-
4110125 Rev fr Use of Mny Prop - Int On Pooled Invstm	90,459.47-	0.00	27.52-	90,486.99-
MA-4990110	3,839,698.60-	0.00	13,163.70-	3,852,862.30-
4990110 Agency Receipts	3,839,698.60-	0.00	13,163.70-	3,852,862.30-
REVENUES	3,930,158.07-	0.00	13,191.22-	3,943,349.29-
MA-5420000	55,766.46	0.00	0.00	55,766.46
5420210 Principal Payments on Bonded Debt	55,766.46	0.00	0.00	55,766.46
MA-5950000	4,457,960.06	26,732.20	0.00	4,484,692.26
5950110 Agency Disbursements	4,457,960.06	26,732.20	0.00	4,484,692.26
EXPENDITURES	4,513,726.52	26,732.20	0.00	4,540,458.72
Net sum of Assets and Liabilities	13,568.50	13,191.22	26,732.20-	27.52
Net sum of Equity, Revenues and Expenditures	13,568.50	26,732.20-	13,191.22	27.52

**BOARD OF TRUSTEES
OF THE
SAUSALITO MARIN CITY SCHOOL DISTRICT**

**ADOPTING THE GANN LIMIT
RESOLUTION #652**

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 2010-11 fiscal year and a projected Gann Limit for the 2011-12 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 2010-11 and 2011-12 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 2010-11 and 2011-12 fiscal years do not exceed the limitations imposed by Proposition 4;

And be it further resolved that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

This resolution was adopted by the Sausalito Marin City School District Board of Education at a public meeting on September 22, 2011.

AYES	<u>5</u>	NOES	<u>0</u>
ABSTAIN	<u>0</u>	ABSENT	<u>0</u>

ATTEST:

Superintendent

Saren Benjamin
Clerk of the Board

**BOARD OF TRUSTEES
OF THE
SAUSALITO MARIN CITY SCHOOL DISTRICT**

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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 2010-11 fiscal year and a projected Gann Limit for the 2011-12 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 2010-11 and 2011-12 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 2010-11 and 2011-12 fiscal years do not exceed the limitations imposed by Proposition 4;

And be it further resolved that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

This resolution was adopted by the Sausalito Marin City School District Board of Education at a public meeting on September 22, 2011.

AYES 5 **NOES** 0
ABSTAIN 0 **ABSENT** 0

ATTEST:


Superintendent

Digitally signed by Valerie Pitts
DN: cn=Valerie Pitts, o=Sausalito Marin City School District,
email=vpitts@marin.k12.ca.us, c=US
Date: 2011.09.23 10:34:43 -0700


Clerk of the Board

	2010-11 Calculations			2011-12 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2009-10 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2009-10 Actual			2010-11 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	5,511,192.38		5,511,192.38			5,928,202.37
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	332.65		332.65			367.16
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2009-10			Adjustments to 2010-11		
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			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 (2010-11 data should tie to Principal Apportionment Attendance Software reports)	2010-11 P2 Report			2011-12 P2 Estimate		
1. Total K-12 ADA (Form A, Line 10)	162.34		162.34	161.85		161.85
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	204.82		204.82	228.00		228.00
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)						
5. TOTAL P2 ADA (Lines B1 through B3 plus B5)		367.16				389.85
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)		0.00				0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)		367.16				389.85
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2010-11 Actual			2011-12 Budget		
1. Homeowners' Exemption (Object 8021)	32,210.12		32,210.12	31,872.00		31,872.00
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)	4,502,647.04		4,502,647.04	4,481,357.00		4,481,357.00
5. Unsecured Roll Taxes (Object 8042)	102,485.17		102,485.17	102,485.00		102,485.00
6. Prior Years' Taxes (Object 8043)	7,592.88		7,592.88	7,593.00		7,593.00
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. 8046, 8047 & 8625) (Only if not counted in redevelopment agency's limit)	6,088.00		6,088.00	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		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	4,651,023.21	0.00	4,651,023.21	4,623,307.00	0.00	4,623,307.00
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)	4,651,023.21	0.00	4,651,023.21	4,623,307.00	0.00	4,623,307.00

	2010-11 Calculations			2011-12 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)			65,949.42			52,993.00
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)			65,949.42			52,993.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	159,201.00		159,201.00	159,460.00		159,460.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	800.00		800.00	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		186,055.00	186,055.00		179,511.00	179,511.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**			0.00			0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**			0.00			0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**			0.00			0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**			0.00			0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**			0.00			0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00		0.00	0.00		0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**			0.00			0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	81,623.00		81,623.00	87,822.00		87,822.00
35. Class Size Reduction, Grade 9 (Object 8590)**			0.00			0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	241,624.00	186,055.00	427,679.00	247,282.00	179,511.00	426,793.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	30,672.00		30,672.00	30,375.00		30,375.00
38. TOTAL STATE AID (Lines C36 plus C37)	272,296.00	186,055.00	458,351.00	277,657.00	179,511.00	457,168.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	6,520,002.18		6,520,002.18	5,745,777.00		5,745,777.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	4,417.39		4,417.39	2,000.00		2,000.00
APPROPRIATIONS LIMIT CALCULATIONS	2010-11 Actual			2011-12 Budget		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			5,511,192.38			5,928,202.37
2. Inflation Adjustment			0.9746			1.0251
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			1.1037			1.0618
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			5,928,202.37			6,452,558.86
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			4,651,023.21			4,623,307.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			44,059.20			46,782.00
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			458,351.00			457,168.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			458,351.00			457,168.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by (Lines C39 minus C40) times (Lines D5 plus D6c))			3,464.02			1,769.04
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			4,654,487.23			4,625,076.04
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero)			458,351.00			457,168.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			4,654,487.23			
b. State Subventions (Line D8)			458,351.00			
c. Less: Excluded Appropriations (Line C23)			65,949.42			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			5,046,888.81			

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