

Kauler

MARIN COUNTY

OFFICE OF EDUCATION

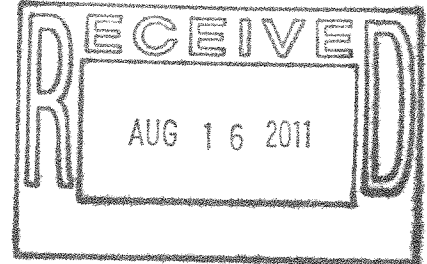
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MARY JANE BURKE
MARIN COUNTY
SUPERINTENDENT OF SCHOOLS

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

August 12, 2011

Mr. Thomas Newmeyer, President
Sausalito Marin City School District
102 Central Avenue
Sausalito, CA 94965



Dear Mr. Newmeyer:

Thank you for filing your 2011-2012 Sausalito Marin City school district budget by the July 1, 2011 statutory deadline. This provides us with the necessary time to review and analyze your budget.

2011 – 2012 BUDGET REVIEW

In accordance with *Education Code* Section 42127, we have examined your budget to determine if it: complies with the Criteria and Standards adopted by the State Board of Education, allows your district to meet its financial obligations during the fiscal year, and is consistent with a financial plan that will allow your district to meet its multiyear commitments. Based on our review, your July 1 budget meets the specified criteria and is approved with the following comments:

We note that the district has not settled the 2010-2011 and 2011-2012 negotiations with the certificated and classified bargaining units. The Criteria and Standards specify that upon settlement, the district must provide the Marin County Office of Education with a salary settlement notification that includes an analysis of the cost of the settlement and its impact on the operating budget. Government Code Section 3547.5 requires the superintendent of the school district and the chief business official to certify in writing that the costs incurred by the school district under the agreement can be met by the district during the term of the agreement.

OPERATING DEFICITS

We note operating deficits in the unrestricted general fund of \$38,463 for 2012-2013 and \$186,125 for 2013-2014. Although the district maintains the state-required designation for economic uncertainty of 5% in each year, an operating deficit reduces the district's available fund balance and its ability to respond to emergencies, unanticipated revenue reductions, or unanticipated expenditures.

LONG-TERM STABILITY

We commend the board for maintaining a designation for economic uncertainty above the 5% required by the state. This action provides the district a greater degree of financial stability.

STATE BUDGET TRAILER BILL - AB 114 IMPLICATIONS

On June 30, 2011, the Governor signed the State Budget Act, SB 87, Chapter 33, Statutes of 2011, and the Education Trailer Bill, AB 114. The Trailer Bill, AB 114 added Education Code Section 42127(a)(1)B which includes a requirement that "each school district shall project the level of revenue per unit of average daily attendance as it received in the 2010-2011 fiscal year."

Mr. Thomas Newmeyer, President
August 12, 2011
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As your adopted budget included a reduction of \$330 per ADA, the 2011-2012 budget will need to be adjusted. It is recommended that revenue from Revenue Limit Sources, be increased by \$54,000 in order to be compliant with the provisions of AB 114.

PLANNING FOR 2011-2012 AND SUBSEQUENT YEARS

The 2011-2012 State Budget added \$4 billion more in General Fund Revenues over the \$6.6 billion in the May Revision. "Trigger Language" is provided should the State General Fund Revenues not be achieved. As such, we recommend that your district develop contingency plans that would provide for an increase of up to \$250 per ADA in the 2012-2013 "Fair Share Reduction" due to the possible reduction of up to 4% in revenue limits. As the "Fair Share Reduction" is calculated on the undeficit revenue limit of the prior year, (subject to caps) any reduction to the 2011-2012 Revenue Limit would affect the 2012-2013 "Fair Share Reduction." This information will be required with the submission of your First Interim Multi Year Projection due on December 15, 2011.

ENACTED STATE BUDGET DISCLOSURE REQUIREMENT

Education Code 42127(i)(4) requires that districts no later than 45 days after the Governor signs the annual Budget Act make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by the Budget Act. By August 15, 2011, such adjustments need to be presented to your Board.

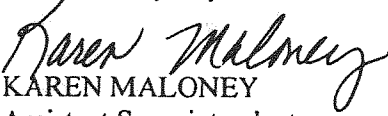
REPORTS ON THE SCHOOL DISTRICT'S OPERATIONS

As a reminder, Education Code Section 42127.6 requires school districts to provide the County Superintendent of Schools with a copy of a study, report, evaluation, or audit that was commissioned by the district, the county superintendent, the Superintendent of Public Instruction, or state control agencies that contain evidence that the school district is showing fiscal distress under the standards and criteria adopted in Section 33127, or a report on the school district by the Fiscal Crisis and Management Assistance Team (FCMAT) or any regional team. Please provide copies of any such reports to us immediately upon their release.

We want to thank Margaret Bonardi for her timely submission of the budget document and the comprehensive content of the supplemental information provided. If you have any questions, please do not hesitate to contact me at (415) 499-5805.

Sincerely,

MARY JANE BURKE
Marin County Superintendent of Schools


KAREN MALONEY
Assistant Superintendent

/ss

cc: Dr. Valerie Pitts, Interim Superintendent ✓
Margaret Bonardi, Business Manager

**DRAFT BUDGET
2011-12**

[illegible]

ASSUMPTIONS USED IN 2011-12 MULTI YEAR PROJECTIONS - BUDGET

UNRESTRICTED

2012-13 REVENUE

No increase in Property Taxes projected ✓
In lieu property tax support Willow Creek Academy - 10 additional students ✓
Federal budgeted flat, no increase
State Categoricals - Fair Share reduction continued. \$330 per ADA deducted ✓
Local revenue - 5% increase current rental agreements
WCA Fees increased based on total public revenue
Increase to Contributions - Special Education/ Maintenance salaries and services
Increase to Contributions - Transfers for Excess Cost (8%) and Special Ed Transportation (8%)

2012-13 EXPENDITURES:

Increase salaries for Superintendent and Vice Principal positions with all benefits ✓
All Other Staffing Remains at 2011-12 level
Increase salaries for .5 FTE CBO with all benefits
Adjust for Step and Column Certificated and Classified employees
Payroll taxes budgeted at same level as 2011-12
Health - 8.5% Increase to members below the CAP - CAP remains at 10,191 ✓

Changes to Supplies budget include:

1.8% CPI increase to remaining supply costs

Changes to Services/Operations budget include:

Insurance, utilities and audit fees increased 5%
Deduct Contracts for staffing (MCOE) for Coach/ BTSA Teacher, Superintendent, and CBO ✓

RESTRICTED

2012-13 Revenue

Federal and State revenues budgeted flat. ✓
Partial reduction in MCF Art and Middle School Grants ✓

2012-13 EXPENDITURES

Partial reduction in Certificated salaries to balance reduction to MCF Grants ✓
Remaining Staffing remains at 2011-12 level
Adjust for Step and Column Certificated and Classified employees
Payroll taxes budgeted at same level as 2011-12
Health - 8.5% Increase to members below the CAP - CAP remains at 10,191

Changes to Supplies Budget

Decrease supplies \$10,000 from prior year Art Grant carryover
1.8% CPI increase to remaining supply costs

Changes to Services/Operations Budget

Decrease contract for Pre to 3 Consultant - prior year carryover
Decrease Vice Principal salary - paid from prior year Middle School grant.
Increase Non Public School Tuition costs
Increase transfers to MCOE Excess Cost (8%) and MPTA, Special Education Transportation

2013-14 Revenue:

No increase in Property Taxes projected
In lieu property tax support Willow Creek Academy - 10 additional students
State Categoricals - Fair Share reduction continued.
Local revenue - 5% increase current rental agreements
WCA Fees increased based on total public revenue
Increase to Contributions - Special Education/ Maintenance salaries and services
Increase to Contributions - Transfers for Excess Cost (8%) and Special Ed Transportation (8%)

2013-14 Expenditures:

Step and Column salary adjustments Certificated and Classified staff
Payroll taxes budgeted at same level as 2011-12
Health - 8.5% Increase to members below the CAP - CAP remains at 10,191

Changes to Supplies budget include:

2.1% CPI increase to remaining supply costs

Changes to Services/Operations budget include:

Insurance, utilities and audit fees increased 5%

RESTRICTED

2013-14 Revenue

Federal revenue budgeted flat, no increase
State Categoricals budgeted flat, no increase
Reduce Marin Community Grants for Art Integration and Middle School Reformation
Increase Contributions - Excess Cost, Special Ed Transportation Sp Ed and Def Mt Salaries

2013-14 EXPENDITURES

Partial reduction in Certificated salaries to balance reduction to MCF Grants
Remaining Staffing remains at 2012-13 level
Adjust for Step and Column Certificated and Classified employees
Payroll taxes budgeted at same level as 2012-13
Health - 8.5% Increase to members below the CAP - CAP remains at 10,191

Changes to Supplies Budget

2.1% CPI increase to remaining supply costs

Changes to Services/Operations Budget

Increase cost to Special Education contracts for Non Public School
Changes to Transfers include:
Excess cost to MCOE and Special Education transportation (8%)

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	3,748,378.00	11,970.00	3,760,348.00	3,594,827.00	22,374.00	3,617,201.00	-3.8%
2) Federal Revenue		8100-8299	28,240.00	233,540.00	261,780.00	25,000.00	170,611.00	195,611.00	-25.3%
3) Other State Revenue		8300-8599	619,378.00	202,780.00	822,158.00	530,612.00	203,457.00	734,069.00	-10.7%
4) Other Local Revenue		8600-8799	137,447.00	1,442,104.00	1,579,551.00	142,190.00	1,056,706.00	1,198,896.00	-24.1%
5) TOTAL REVENUES			4,533,443.00	1,890,394.00	6,423,837.00	4,292,629.00	1,453,148.00	5,745,777.00	-10.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,149,293.00	540,070.00	1,689,363.00	852,281.00	478,919.00	1,331,200.00	-21.2%
2) Classified Salaries		2000-2999	524,594.00	314,997.00	839,591.00	416,096.00	321,685.00	737,781.00	-12.1%
3) Employee Benefits		3000-3999	481,800.00	199,676.00	681,476.00	416,022.00	217,745.00	633,767.00	-7.0%
4) Books and Supplies		4000-4999	137,256.00	57,564.00	194,822.00	95,948.00	57,154.00	153,102.00	-21.4%
5) Services and Other Operating Expenditures		5000-5999	986,119.00	1,546,246.00	2,532,365.00	919,346.00	1,266,816.00	2,186,161.00	-13.7%
6) Capital Outlay		6000-6999	30,299.00	17,346.00	47,645.00	0.00	4,928.00	4,928.00	-89.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	290,931.00	255,188.00	546,119.00	348,275.00	292,077.00	640,352.00	17.3%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(8,387.00)	8,387.00	0.00	(9,585.00)	9,585.00	0.00	0.0%
9) TOTAL EXPENDITURES			3,591,907.00	2,939,474.00	6,531,381.00	3,038,383.00	2,648,908.00	5,687,291.00	-12.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			641,536.00	(1,049,080.00)	(107,544.00)	1,254,246.00	(1,195,760.00)	58,486.00	-154.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	33,000.00	0.00	33,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	95,695.00	0.00	95,695.00	90,767.00	0.00	90,767.00	-5.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,058,424.00)	1,058,424.00	0.00	(1,042,917.00)	1,042,917.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,121,119.00)	1,058,424.00	(62,695.00)	(1,133,684.00)	1,042,917.00	(90,767.00)	44.8%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(179,583.00)	9,344.00	(170,239.00)	120,562.00	(152,843.00)	(32,281.00)	-81.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,003,850.55	175,441.45	1,179,292.00	884,713.13	184,785.45	1,069,498.58	-9.3%
b) Audit Adjustments		9793	60,445.58	0.00	60,445.58	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,064,296.13	175,441.45	1,239,737.58	884,713.13	184,785.45	1,069,498.58	-13.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,064,296.13	175,441.45	1,239,737.58	884,713.13	184,785.45	1,069,498.58	-13.7%
2) Ending Balance, June 30 (E + F1e)			884,713.13	184,785.45	1,069,498.58	1,005,275.13	31,942.45	1,037,217.58	-3.0%
Components of Ending Fund Balance (Actuals)									
a) Reserve for									
Revolving Cash		9711	1,000.00	0.00	1,000.00				
Stores		9712	0.00	0.00	0.00				
Prepaid Expenditures		9713	0.00	0.00	0.00				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	184,785.45	184,785.45				
b) Designated Amounts									
Designated for Economic Uncertainties		9770	662,708.00	0.00	662,708.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations		9780	0.00	0.00	0.00				
c) Undesignated Amount		9790	221,005.13	0.00	221,005.13				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable									
Revolving Cash		9711				1,000.00	0.00	1,000.00	
Stores		9712				0.00	0.00	0.00	
Prepaid Expenditures		9713				0.00	0.00	0.00	
All Others		9719				0.00	0.00	0.00	
b) Restricted		9740				0.00	31,942.45	31,942.45	
c) Committed									

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Stabilization Arrangements		9750				0.00	0.00	0.00	
Other Commitments		9760				0.00	0.00	0.00	
d) Assigned									
Other Assignments		9780				0.00	0.00	0.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				577,806.00	0.00	577,806.00	
Unassigned/Unappropriated Amount		9790				426,469.13	0.00	426,469.13	

105 Rows

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash		9110	2,048,892.19	(618,039.18)	1,430,853.01				
a) in County Treasury		9111	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9120	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	1,000.00	0.00	1,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	3,694.00	9,914.00	13,608.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL ASSETS			2,053,586.19	(608,125.18)	1,445,461.01				
H. LIABILITIES									
1) Accounts Payable		9500	(3,405.58)	67.05	(3,338.53)				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) Long-Term Liabilities		9660							
7) TOTAL LIABILITIES			(3,405.58)	67.05	(3,338.53)				
I. FUND EQUITY									
Ending Fund Balance, June 30			2,056,991.77	(608,192.23)	1,448,799.54				
(G10 - H7)									

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	158,792.00	0.00	158,792.00	159,460.00	0.00	159,460.00	0.4%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	1,008.00	0.00	1,008.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	31,872.00	0.00	31,872.00	31,872.00	0.00	31,872.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	4,511,271.00	0.00	4,511,271.00	4,481,357.00	0.00	4,481,357.00	-0.7%
Unsecured Roll Taxes		8042	102,821.00	0.00	102,821.00	102,485.00	0.00	102,485.00	-0.3%
Prior Years' Taxes		8043	7,593.00	0.00	7,593.00	7,593.00	0.00	7,593.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			4,813,357.00	0.00	4,813,357.00	4,782,767.00	0.00	4,782,767.00	-0.6%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year		8091	(11,970.00)		(11,970.00)	(22,374.00)		(22,374.00)	86.9%
Continuation Education ADA Transfer		8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer		8091		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Special Education ADA Transfer	6500	8091		11,970.00	11,970.00		22,374.00	22,374.00	86.9%
All Other Revenue Limit									
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(1,053,009.00)	0.00	(1,053,009.00)	3,594,827.00	0.00	(1,165,566.00)	10.7%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUE LIMIT SOURCES			3,748,378.00	11,970.00	3,760,348.00	3,594,827.00	22,374.00	3,617,201.00	-3.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	28,240.00	0.00	28,240.00	25,000.00	0.00	25,000.00	-11.5%
Special Education Entitlement		8181	0.00	59,759.00	59,759.00	0.00	54,434.00	54,434.00	-8.9%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/ASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		173,781.00	173,781.00		116,177.00	116,177.00	-33.1%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL FEDERAL REVENUE			28,240.00	233,540.00	261,780.00	25,000.00	170,611.00	195,611.00	-25.3%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding	2430	8311		0.00	0.00		0.00	0.00	0.0%
Current Year									
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		455.00	455.00		455.00	455.00	0.0%
Economic Impact Aid	7090-7091	8311		88,032.00	88,032.00		88,032.00	88,032.00	0.0%
Spec. Ed. Transportation	7240	8311		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319		2,000.00	2,000.00		0.00	0.00	-100.0%
Year Round School Incentive		8425		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction, K-3		8434		67,700.00	67,700.00		87,822.00	87,822.00	29.7%
Child Nutrition Programs		8520		0.00	0.00		0.00	0.00	0.0%
Mandated Costs Reimbursements		8550		11,417.00	0.00		0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560		15,498.00	2,016.00		17,455.00	20,195.00	15.3%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575		0.00	0.00		0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8576		0.00	0.00		0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587		0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		227.00	227.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction									
Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	522,763.00	112,050.00	634,813.00	425,335.00	112,230.00	537,565.00	-15.3%
TOTAL OTHER STATE REVENUE			519,378.00	202,780.00	822,158.00	530,612.00	203,457.00	734,069.00	-10.7%

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Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	29,345.00	0.00	29,345.00	21,720.00	0.00	21,720.00	-26.0%
Interest		8660	3,000.00	0.00	3,000.00	2,000.00	0.00	2,000.00	-33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services		8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	83,675.00	0.00	83,675.00	113,470.00	0.00	113,470.00	35.6%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	21,427.00	1,272,024.00	1,293,451.00	5,000.00	873,392.00	878,392.00	-32.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	170,080.00	170,080.00	0.00	183,314.00	183,314.00	7.3%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			137,447.00	1,442,104.00	1,579,551.00	142,190.00	1,056,706.00	1,198,896.00	-24.1%
TOTAL REVENUES			4,533,443.00	1,890,394.00	6,423,837.00	4,292,629.00	1,453,148.00	5,745,777.00	-10.6%

			2010-11 Estimated Actuals			2011-12 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	820,495.00	246,514.00	1,067,009.00	789,781.00	237,605.00	1,027,386.00	-3.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	289,175.00	176,288.00	465,463.00	62,500.00	145,803.00	208,303.00	-65.2%
Other Certificated Salaries		1900	39,623.00	117,268.00	156,891.00	0.00	95,511.00	95,511.00	-39.1%
TOTAL, CERTIFICATED SALARIES			1,149,293.00	540,070.00	1,689,363.00	652,281.00	478,919.00	1,331,200.00	-21.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	34,397.00	188,344.00	222,741.00	3,500.00	188,898.00	192,398.00	-13.6%
Classified Support Salaries		2200	116,480.00	45,419.00	161,899.00	112,865.00	44,928.00	157,793.00	-2.5%
Classified Supervisors' and Administrators' Salaries		2300	101,775.00	70,775.00	172,550.00	55,388.00	74,116.00	129,504.00	-24.9%
Clerical, Technical and Office Salaries		2400	228,964.00	10,459.00	239,423.00	219,813.00	0.00	219,813.00	-8.2%
Other Classified Salaries		2900	42,978.00	0.00	42,978.00	24,530.00	13,743.00	38,273.00	-10.9%
TOTAL, CLASSIFIED SALARIES			524,594.00	314,997.00	839,591.00	416,096.00	321,688.00	737,784.00	-12.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	79,379.00	25,384.00	104,763.00	59,264.00	35,324.00	94,588.00	-9.7%
PERS		3201-3202	70,162.00	35,822.00	105,984.00	57,829.00	32,660.00	90,489.00	-14.6%
OASD/Medicare/Alternative		3301-3302	68,311.00	32,783.00	101,094.00	52,827.00	29,061.00	81,888.00	-19.0%
Health and Welfare Benefits		3401-3402	173,757.00	85,970.00	259,727.00	170,855.00	90,544.00	261,399.00	0.6%
Unemployment Insurance		3501-3502	21,689.00	5,883.00	27,572.00	25,479.00	12,479.00	37,958.00	37.7%
Workers' Compensation		3601-3602	27,333.00	13,834.00	41,167.00	22,290.00	12,727.00	35,017.00	-14.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	41,169.00	0.00	41,169.00	27,478.00	4,950.00	32,428.00	-21.2%
TOTAL, EMPLOYEE BENEFITS			481,800.00	199,676.00	681,476.00	416,022.00	217,745.00	633,767.00	-7.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	18,653.00	2,100.00	20,753.00	17,155.00	0.00	17,155.00	-17.3%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	113,130.00	53,209.00	166,339.00	78,793.00	47,154.00	125,947.00	-24.3%
Noncapitalized Equipment		4400	5,475.00	2,235.00	7,730.00	0.00	10,000.00	10,000.00	28.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			137,258.00	57,564.00	194,822.00	95,948.00	57,154.00	153,102.00	-21.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	10,058.00	10,058.00	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	39,030.00	34,962.00	73,992.00	13,372.00	42,870.00	56,242.00	-24.0%
Dues and Memberships		5300	19,150.00	0.00	19,150.00	12,389.00	0.00	12,389.00	-35.3%
Insurance		5400 - 5450	41,706.00	0.00	41,706.00	39,254.00	0.00	39,254.00	-5.9%
Operations and Housekeeping Services		5500	132,796.00	0.00	132,796.00	133,697.00	0.00	133,697.00	0.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,854.00	83,938.00	118,792.00	23,860.00	76,382.00	100,162.00	-15.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	671,723.00	1,417,193.00	2,088,916.00	647,049.00	1,147,583.00	1,794,632.00	-14.1%
Communications		5900	46,860.00	95.00	46,955.00	49,785.00	0.00	49,785.00	6.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			986,119.00	1,546,246.00	2,532,365.00	919,346.00	1,266,815.00	2,186,161.00	-13.7%

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Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	30,299.00	0.00	30,299.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	17,346.00	17,346.00	0.00	4,928.00	4,928.00	-71.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			30,299.00	17,346.00	47,645.00	0.00	4,928.00	4,928.00	-89.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	163,011.00	163,011.00	0.00	189,777.00	189,777.00	16.4%
Payments to JPAs		7143	0.00	82,177.00	82,177.00	0.00	92,300.00	92,300.00	12.3%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools		7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools		7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	271,531.00	10,000.00	281,531.00	328,876.00	10,000.00	338,876.00	20.4%
Debt Service									
Debt Service - Interest		7438	4,765.00	0.00	4,765.00	4,149.00	0.00	4,149.00	-12.9%
Other Debt Service - Principal		7439	14,635.00	0.00	14,635.00	15,250.00	0.00	15,250.00	4.2%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			290,931.00	255,188.00	546,119.00	348,275.00	292,077.00	640,352.00	17.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(8,387.00)	8,387.00	0.00	(9,585.00)	9,585.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,387.00)	8,387.00	0.00	(9,585.00)	9,585.00	0.00	0.0%
TOTAL EXPENDITURES			3,591,907.00	2,939,474.00	6,531,381.00	3,038,383.00	2,648,908.00	5,687,291.00	-12.9%

			2010-11 Estimated Actuals			2011-12 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	33,000.00	0.00	33,000.00	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			33,000.00	0.00	33,000.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	4,928.00	0.00	4,928.00	0.00	0.00	0.00	-100.0%
To: Cafeteria Fund		7616	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Other Authorized Interfund Transfers Out		7619	55,767.00	0.00	55,767.00	55,767.00	0.00	55,767.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			95,695.00	0.00	95,695.00	90,767.00	0.00	90,767.00	-5.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,058,424.00)	1,058,424.00	0.00	(1,042,917.00)	1,042,917.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(1,058,424.00)	1,058,424.00	0.00	(1,042,917.00)	1,042,917.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(1,121,119.00)	1,058,424.00	(62,695.00)	(1,133,684.00)	1,042,917.00	(90,767.00)	44.8%
(a - b + c - d + e)									

24

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.
Allocated	1,331,200.00	301	0.00	303	1,331,200.00	305	0.00		307	1,331,200.00	309
30 - Classified Salaries	737,781.00	311	0.00	313	737,781.00	315	0.00		317	737,781.00	319
30 - Employee Benefits (including 3800)	633,767.00	321	0.00	323	633,767.00	325	0.00		327	633,767.00	329
30 - Books, Supplies, Equip Replace. (6500)	153,102.00	331	0.00	333	153,102.00	335	20,695.00		337	132,407.00	339
30 - Services ... & 30 - Indirect Costs	2,186,161.00	341	0.00	343	2,186,161.00	345	470,487.00		347	1,715,674.00	349
TOTAL					5,042,011.00	365			TOTAL	4,550,829.00	369

te 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).

te 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.

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.

RT II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
Teacher Salaries as Per EC 41011	1100	375
Salaries of Instructional Aides Per EC 41011	2100	380
STRS	3101 & 3102	382
PERS	3201 & 3202	383
OASDI - Regular, Medicare and Alternative	3301 & 3302	384
Health & Welfare Benefits (EC 41372)		
Health, Dental, Vision, Pharmaceutical, and Life Insurance Plans	3401 & 3402	385
Unemployment Insurance	3501 & 3502	390
Workers' Compensation Insurance	3601 & 3602	392
OPEB, Active Employees (EC 41372)	3751 & 3752	0.00
Other Benefits (EC 22310)	3901 & 3902	20,529.00
SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		1,579,625.00
Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00
Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00
Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		
TOTAL SALARIES AND BENEFITS		1,579,625.00
Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 389) 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		34.71%
District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		X

RT III: DEFICIENCY AMOUNT

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.

Minimum percentage required (60% elementary, 55% unified, 50% high)	exempt
Percentage spent by this district (Part II, Line 15)	34.71%
Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	4,550,829.00
Deficiency Amount (Part III, Line 3 times Line 4)	exempt

Resource	Description	2010-11 Estimated Actuals	2011-12 Budget
3200	ARRA: State Fiscal Stabilization Fund	0.82	0.82
6286	English Language Acquisition Program, Teacher Training & Student /	917.35	917.35
6300	Lottery: Instructional Materials	0.77	0.77
7090	Economic Impact Aid (EIA)	35,616.43	21,873.43
9010	Other Local	148,250.08	9,150.08
Total, Restricted Balance		184,785.45	31,942.45

5796
9500

13,743
139,100

		BASE			PROJECTED			PROJECTED
		2011-12	Adjustments		2012-13	Adjustments		2013-14
UNRESTRICTED								
Revenue Limit								
8011	Current Year (09-10) State Revenue	159,460			159,460			159,460
	Dec - Fair Share contrib. (5.81% p2 ADA) ongoing							
8019	PR YR	-			-			0
8021		31,872	0		31,872			31,872
8041		4,481,357			4,481,357	0		4,481,357
8042		102,485	0		102,485			102,485
8043		7,593	0		7,593			7,593
8046	SERAF				6,088			6,088
8091	RL Transfer NPS	(22,374)			(22,374)			(22,374)
8097	RL Transfer WCA	(1,165,566)	-50,122		(1,215,688)	-51,481		(1,267,169)
	Total Revenue Limit	3,594,827			3,550,793			3,499,312
General						0		
8110	PL874	25,000	0		25,000			25,000
	Total Federal Revenue	25,000			25,000			25,000
State								
8319	Supplemental Hr prior yr	0			-			-
8550	Mandated Cost	0			-			-
8590	Other State Revenue - Medical	26,000			26,000			26,000
8590	State: Tier III Categoricals	399,335	54,407		453,742	0		453,742
8434	CSR	87,822			87,822			87,822
8560	Unrest Lottery	17,455			17,455			17,455
	Total State Revenue	530,612			585,019			585,019
Local								
8650	Leases	21,720	5%	1,086	22,806	5%	1,140	23,946
8660	Interest	2,000		0	2,000		0	2,000
8689	Fees, Contracts (WCA, Fields)	113,470		5,366	118,836		5,608	124,444
8699	Local Fees (Field)	5,000			5,000			5,000
	Total Local	142,190			148,642			155,390
	TOTAL ALL REVENUE	4,292,629			4,309,454			4,264,721
	Contributions	(1,042,917)		-37,154	(1,074,399)		-43,967	(1,124,038)
	Interfund transfer in		-100%		0			0
	Total Contribution	(1,042,917)			(1,074,399)			(1,124,038)
	TOTAL REVENUE	3,249,712			3,235,055			3,140,683

FUND 01

**GENERAL FUND –
Combined**

SAUSALITO MARIN CITY SCHOOL DISTRICT
630 Nevada Street, Sausalito, Ca 94965
415-332-3190/FAX 415-332-9643

MEMORANDUM

Date: June 20, 2011
To: Debra Bradley
From: Margie Bonardi
Subject: Budget Options for 2011-12

On June 9, 2011, the district presented a preliminary budget to the Board of Trustees. At that time, the General Fund was projecting a negative unrestricted ending balance of \$39,838.

Since then, district staff has worked to find a means to eliminate this deficit and move the budget to a positive ending balance. This was accomplished by the following:

- 50% of the Principal's salary and benefits will be paid from the MCF Middle School Grant.
- Reduction of one Special Education Placement
- Reduction of Contract position, CPM Monitoring/State and Federal Projects
- Reduction Conference and Travel, Administration
- Reduction Supplies; Staff Development
- Reduction Printing/Postage Newsletter

The Draft 2011-12 Budget has a positive, unrestricted ending balance of \$120,562.

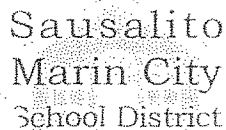
Possible Budget Considerations for the Board:

- | | |
|--|-----------|
| • Reinstate 6 hr. per day aide position | \$ 39,399 |
| • Reinstate 3.5 hr. per day aide position | 14,961 |
| • New Custodial/Maintenance Staffing 8 hrs per day
(\$7,500 currently budgeted for Temp Summer Hire Position) | 59,089 |
| • New 1.0 FTE Certificated Teaching Position – P.E. K-8
(This position can be funded from .5 FTE certificated position not being filled and savings to projected salaries/benefits for new hires) | 104,766 |
| • Reinstate 8 hr per day bus driver/custodial position | 52,532 |

Fund 13: The district is in the process of evaluating the two (2) bids submitted for Food Service for 2011-12 school year. The assumption used to develop the budget for 2011-12 was that Preferred Meals would continue as the district's Food Service vendor. The present budget was adjusted to include step and column for current employees as well as

health insurance for one. Projected usage remains the same with a 2% increase in Federal and State reimbursement due to increased number of students who qualify for free meals.

Fund 40: Budget assumptions include the continued payment of QZAB bonds which remains the same as prior year (\$56,767). The Portables Project at WCA is budgeted to include all known contract costs as of June. As the start date for the project is as yet undecided, the budget will be adjusted as other costs are known.



Sausalito
Marin City
School District

1895 - 2011

SAUSALITO MARIN CITY SCHOOL DISTRICT

630 NEVADA STREET, SAUSALITO, CA 94965

TEL (415) 332-3190; FAX (415) 332-9643

www.sausalitomarincityschools.org

Superintendent, Debra A. Bradley, Ed.D.

Trustees (alphabetical)

KAREN BENJAMIN

THOMAS NEWMAYER, President

SHIRLEY THORNTON, Ed.D.

MARK TROTTER

WILLIAM J. ZIEGLER

Sausalito Marin City School District

Budget 2011-12

SAUSALITO MARIN CITY SCHOOL DISTRICT

630 Nevada Street
Sausalito, CA 94965
(415)332-3190
fax(415)332-9643

Board of Trustees

Karen Benjamin
Thomas Newmeyer
Shirley Thornton, Ed.D.
Mark Trotter
William J. Ziegler

Dr. Debra A. Bradley, Superintendent
Margaret Bonardi, Business Manager

SAUSALITO MARIN COUNTY SCHOOL DISTRICT

Second Interim 2010-11

		1	2	3	4	5	6	7
		Operating Fund		Facilities	Board Reserve	Bond Projects	State Modernization	QZAB Bond - Portables Project
INCOME	General		Cafeteria	Def Maintenance	Special Projects	Bond Fund	County Schools	Capital Outlay
	Fund 01		Fund 13	Fund 14	Fund 17	Fund 21	Fund 35	Fund 40
Revenue Limit	3,617,201							
Federal Revenue	195,611		99,502					
Other State	734,069		6,900					
Other Local	1,198,896							
Total Revenues	5,745,777		106,402		0		0	475,000
Transfers In	0		35,000	0.00				475,000
Total Income	5,745,777		141,402	0	0		0	767,541
Expenditures								1,242,541
Certificated Salaries	1,331,200							
Classified Salaries	737,781		42,790					
Benefits	633,767		17,255					
Salaries & Benefits	2,702,748		60,045	0	0	0	0	0
Books and Supplies	153,102		0					
Other Operating Expenses	2,186,161		81,357	0				3,500
Capital Outlay	4,928							571,575
Other Outgo	640,352							532,142
Total Operating Expense	5,687,291		141,402	0	0	0	0	1,107,217
Subtotal Expenditures	5,687,291		141,402	0	0	0	0	1,107,217
Transfers Out	90,767				0			
Other Uses								
Total Transfers & Uses	90,767		0	0	0	0	0	0
Total Expenditures	5,778,058		141,402	0	0	0	0	1,107,217
Change to Fund Balance	(32,281)		0	0	0	0	0	135,324
Beginning Balance	1,069,498		45	399	318,140	225	17	29,139
Adjustments to Beginning Balance	0		0					
Adj Beginning Balance	1,069,498		45	399	318,140	225	17	29,139
Ending Balance	1,037,217		45	399	318,140	225	17	164,463
Components of Ending Balance								
Revolving Cash	1,000		40					
Locally Restricted Balance								
Legally Restricted Programs	31,942							
Economic Uncertainty 10%	577,806							
Other Designations	32,713							
Undesignated	393,756							

SALITO MARIN CITY SCHOOL DISTRICT - 2011-12 BUDGET				
Revenue		Unrestricted	Restricted	TOTAL
1	Revenue Limit Sources (Properly Taxes, Some State Attendance)	3,594,827.00	22,374.00	3,617,201.00
2	Federal Revenues (Title I, Special Ed, Federal Grants, Impact Aid)	25,000.00	170,611.00	195,611.00
3	Other State Revenues (Class Size Reduction, Lottery, State Grants)	530,612.00	203,457.00	734,069.00
4	Other Local Revenue (Lease payments, Special Ed Pass through)	142,190.00	1,056,706.00	1,198,896.00
5	Contributions (support to Restricted Programs i.e. Special Ed)	-1,042,917.00	1,042,917.00	
6	subtotal	3,249,712.00	2,496,065.00	5,745,777.00
Expenditures		Unrestricted	Restricted	TOTAL
3	Certificated Salaries (Teachers, Certificated Administrators)	852,281.00	478,919.00	1,331,200.00
3	Classified Salaries (Aides, Secretaries, Custodial, Classified Administrators)	416,096.00	321,685.00	737,781.00
0	Benefits (Health Insurance, Workers' Comp, Unemployment, Retirement)	416,022.00	217,745.00	633,767.00
1	Books and Supplies (all books, supplies for sites, plant and administration)	95,948.00	57,154.00	153,102.00
2	Services and Operating Expenses (Utilities, Insurance, Contracts, Repairs)	919,346.00	1,266,815.00	2,186,161.00
3	Capital Outlay (Land Improvements, Equipment)	0.00	4,928.00	4,928.00
4	Other Outgo (Transportation JPA, Excess Cost MCOE, Energy Repay, Supplemental Grant)	348,275.00	292,077.00	640,352.00
5	Transfers of Indirect Costs	-9,585.00	9,585.00	0.00
6	subtotal	3,038,383.00	2,648,908.00	5,687,291.00
7	Interfund Transfers Out (Other fund support (to Cafeteria, QZAB Payment)	90,767.00	0.00	90,767.00
8	Total Expenditures	3,129,150.00	2,648,908.00	5,778,058.00
9	Balance at the end of the Year - Increase or Decrease	120,562.00	-152,843.00	-32,281.00
Ending Balances		Unrestricted	Restricted	
0	Estimated beginning balance - 2011-12	884,713.00	184,785.00	
1	Ending Balance (2010-11 ending balance plus 2011-12 fund balance)	1,005,275.00	31,942.00	
Components of Ending Balance		Unrestricted	Restricted	
Nonspendable (Revolving Cash)		\$ 1,000		
Reserve for Economic Uncertainty - Board designated 10%		\$ 577,806		
Committed (State Medical Carryover)		\$ 32,713	\$ 31,942	
Unassigned Fund Balance		\$ 393,756		

Assumptions used for 2011-12 Budget Development

Revenue - Unrestricted:

Property Taxes - projected .97% reduction (May worksheet) ✓
WCA In Lieu property taxes - increased support, enrollment growth to 240 students
State Categoricals - Fair share reduction of 8.92% ongoing (2011-12, 2012-13, 2013-14)
State Categoricals - \$330 per ADA reduction included - no tax extension ** ✓
No Cost of living increase State or Federal funding ✓

Expenditures -Unrestricted:

Administrator salaries and benefits decreased. Adjusted costs budgeted to Contracts
Decreased Principal's salary/benefits 50% - cost budgeted to MCF Middle School Grant
Certificated / Classified salaries adjusted by Step and Column
Decreased salaries per classified layoffs
Benefits adjusted to budgeted salaries
Increased Kaiser costs by 8.68% for employees below the cap (\$514 to \$516 per employee)
No increase to vision or dental coverage
Increased Workers' Compensation rate from 1.63% to 1.84% for all salaries ✓
Increased unemployment from .72% to 1.61% for all salaries ✓
Book/ supply costs budgeted flat. Reduction to Staff Development supplies ✓
Increased PG& E 5%
Increased Consultant Contracts to MCOE for district support - per board action 05/24/11:
Contracts include: Superintendent, Business Manager, Behavior/Staff Support Consultant — w/MCOE
Decrease Consultant Costs for CPM Monitoring/Combined Projects
Decrease Board and Superintendent Conference/Travel costs
Decrease Postage/Printing - Newsletters

Revenue - Restricted:

Decreased 10% to Title I Basic Grant and Title II Teacher Quality ✓
Increased 7.8% State AB602 Special Education Funding ✓
Decreased all ARRA, other one time revenue ✓
No Cost of living increase State or Federal funding ✓

Expenditures - Restricted:

Certificated / Classified salaries adjusted by Step and Column
Decreased salaries per classified layoffs
Budgeted Librarian position to carryover EIA funds
Benefits adjusted to budgeted salaries
Benefits adjusted: See Unrestricted expenditures
Increased Music Program supplies by \$10,000 - MCF Art Grant prior year carryover
All other books and supplies budgeted flat.
Decrease 1 student placement - Non Public School
Conference/Mileage reduction - Superintendent
Community Mental Health Services increased 2 students (est. \$1,050)
Increased Contract cost - MLK Vice Principal position - MCF Middle School Grant prior year c/o
Decrease Contract cost - Special Education Director - MCOE
Increased Contract cost - Monitoring/Reporting - MCF Pre to 3 Grant - prior year c/o
Increase transfer to MCOE - Excess Cost (13%)
Increase transfer to Special Education Transportation MPTA (12%)
Adjust Non Public School Placement Costs - Reduced 1 Placement; added 15% remaining 3

ANNUAL BUDGET REPORT:
July 1, 2011 Single Budget Adoption

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

Budget available for inspection at:

Public Hearing:

Place: 630 Nevada Street

Date: June 20, 2011

Place: 630 Nevada Street

Date: June 23, 2011

Time: 07:00 PM

Adoption Date: June 23, 2011

Signed: *Lucretia Benjamin*
Clerk/Secretary of the Governing Board
(Original signature required)

Contact person for additional information on the budget reports:

Name: Margaret Bonardi

Telephone: 415-332-3190

Title: Business Manager

E-mail: mbonardi@marin.k12.ca.us

Criteria and Standards Review Summary

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: Jun 23, 2011

For additional information on this certification, please contact:

Name: Margaret Bonardi

Title: Business Manager

Telephone: 415-332-3190

E-mail: mbonardi@marin.k12.ca.us

July 1 Budget (Single Adoption)

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

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

July 1 Budget (Single Adoption)

2010-11 Estimated 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 CHECKSGENERAL LEDGER CHECKS

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

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
13	5310	9790	-35.30

Explanation: Fund 13 will be adjusted as part of closing fiscal year 2010-11.

AR-AP-POSITIVE - (W) - The following Accounts Receivable (9200), Due from Other Funds (9310), Accounts Payable (9500), and/or Due to Other Funds (9610) objects have a negative balance in excess of \$1,000 by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	0000	9500	-3,413.48

Explanation: Fund 01 General Fund will be adjusted as part of closing the fiscal year 2010-11.

SUPPLEMENTAL CHECKSEXPORT CHECKS

Checks Completed.

July 1 Budget (Single Adoption)

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

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
AL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					33,000.00	95,696.00		
Fund Reconciliation							0.00	0.00
9 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
5 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
1 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
2 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
3 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					55,000.00	0.00		
Fund Reconciliation							0.00	0.00
4 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00			4,926.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
5 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
7 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
8 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
9 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
RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
1 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
5 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
1 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
3 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00			1,065,198.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
1 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,010,431.00		
Fund Reconciliation							0.00	0.00
1 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
1 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
1 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
1 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
1 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
1 AIRA 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

SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8500-8929	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				
2 OTHER 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
3 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
5 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
7 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
1 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
3 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
5 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
5 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	1,139,126.00	1,139,126.00	0.00	0.00

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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				
1000 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	50,767.00		
Fund Reconciliation								
1900 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								
0000 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
1000 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
2000 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
3000 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					35,000.00	0.00		
Fund Reconciliation								
4000 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
5000 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
7000 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
6000 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
2000 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
7000 RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
1000 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
5000 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
3000 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
5000 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
1000 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					767,541.00	0.00		
Fund Reconciliation								
3000 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	711,774.00		
Fund Reconciliation								
1000 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
2000 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
3000 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
5000 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
7000 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
1000 MEDIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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				
12 OTHER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
33 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
36 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
1 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
3 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
6 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
5 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	802,541.00	802,541.00		

Description	2010-11 Estimated Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
General Education			156.00	156.00	156.00	156.00
a. Kindergarten	15.41	15.41				
b. Grades One through Three	58.14	57.06				
c. Grades Four through Six	47.97	48.17				
d. Grades Seven and Eight	28.43	29.11				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	0.04	0.04				
g. Community Day School						
Special Education						
a. Special Day Class	2.69	2.66				
b. Nonpublic, Nonsectarian Schools (EC 56366[a](7))	3.32	3.01				
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
TOTAL ELEMENTARY	156.00	155.46	156.00	156.00	156.00	156.00
HIGH SCHOOL						
General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a](7))						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
TOTAL HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
SUPPLEMENT						
County Community Schools (EC 1982[a])						
a. Elementary	0.06	0.06	0.06	0.06	0.06	0.06
b. High School						
Special Education						
a. Special Day Class - Elementary	5.79	5.79	5.79	5.79	5.79	5.79
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
TOTAL ADA REPORTED BY COUNTY OFFICES	5.85	5.85	5.85	5.85	5.85	5.85
TOTAL K-12 ADA (sum lines 3, 6, and 9)	161.85	161.31	161.85	161.85	161.85	161.85
ADA for Necessary Small Schools also included in lines 3 and 6.						
REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2010-11 Estimated Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
3. Concurrently Enrolled Secondary Students*						
4. Adults Enrolled, State Apportioned*						
5. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
6. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
7. Adults in Correctional Facilities						
8. TOTAL, ADA (sum lines 10, 12, 16, and 17)	161.85	161.31	161.85	161.85	161.85	161.85
SUPPLEMENTAL INSTRUCTIONAL HOURS						
9. ELEMENTARY*						
10. HIGH SCHOOL*						
11. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
12. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
13. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
14. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (C 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
15. Charter ADA Funded Through the Revenue Limit						
16. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
17. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), currently in effect for a five-year period from 2008-09 through 2012-13.

Description	Principal Appt. Software Data ID	2010-11 Estimated 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	160.10	161.85
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	1,078,905.90	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	0.00	0.00
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00
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	1,078,905.90	1,112,872.51
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.82037 ✓	0.80392 ✓
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	885,102.03	894,660.47
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	29,425.00	29,425.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	17,369.00	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)	---	12,056.00	12,056.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	897,158.03	906,716.47

Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	4,647,471.00	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	3,594,462.00	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	30,375.00	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	189,835.00	189,835.00
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	159,460.00	159,460.00
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	159,460.00	159,460.00
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	159,460.00	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	5,378.00	5,378.00
46. California High School Exit Exam	9002	9,605.00	9,605.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	7,574.00	7,574.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5b)	Estimated/Unaudited Actuals (Form RL, Line 5b)		
First Prior Year (2008-09)	133.93	156.49	N/A	Met
Second Prior Year (2009-10)	162.78	164.63	N/A	Met
Third Prior Year (2010-11)	159.29	160.10	N/A	Met
Budget Year (2011-12) (Criterion 4A1, Step 2a)	161.85			

B. Comparison of District ADA to the Standard

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

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

Explanation:
 (required if NOT met)

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

Explanation:
 (required if NOT met)

CRITERION: Enrollment

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

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

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25): 156

District's Enrollment Standard Percentage Level: 3.0%

A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2008-09)		145	177	N/A	Met
Second Prior Year (2009-10)		178	170	4.5%	Not Met
First Prior Year (2010-11)		181	171	5.5%	Not Met
Budget Year (2011-12)		171			

B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

The District Board of Trustees made the decision to deny all interdistrict transfers for the 2010-11 school year.

1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Decline in enrollment due to a combination of families moving out of the area to low income housing in Novato, and growth in the charter school program

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3. CRITERION: ADA to Enrollment

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

IA. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2008-09)	153	177	86.4%
Second Prior Year (2009-10)	159	170	93.5%
First Prior Year (2010-11)	156	171	91.2%
Historical Average Ratio:			90.4%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **90.9%**

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2011-12)	156	171	91.2%	Not Met
First Subsequent Year (2012-13)	156	173	90.2%	Met
Second Subsequent Year (2013-14)	156	173	90.2%	Met

IC. Comparison of District ADA to Enrollment Ratio to the Standard

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

- 1a. **STANDARD NOT MET** - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The District hired a full time Social Worker who, as part of her assignment, connects with families around attendance issues.

CRITERION: Revenue Limit

STANDARD: Projected revenue limit for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population and the funded cost-of-living adjustment (COLA) plus or minus one percent.

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

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

IA1. Calculating the District's Revenue Limit Standard

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

Projected Revenue Limit

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,738.95	6,875.95	6,875.95	6,875.95
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.82037	0.80392	0.80392	0.80392
c. Funded BRL per ADA (Step 1a times Step 1b)	5,528.43	5,527.71	5,527.71	5,527.71
d. Prior Year Funded BRL per ADA		5,528.43	5,527.71	5,527.71
e. Difference (Step 1c minus Step 1d)		(0.72)	0.00	0.00
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		-0.01%	0.00%	0.00%

a. Change in Population Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	160.10	161.85	161.85	161.85
b. Prior Year Revenue Limit (Funded) ADA		160.10	161.85	161.85
c. Difference (Step 2a minus Step 2b)		1.75	0.00	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		1.09%	0.00%	0.00%

Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)	1.08%	0.00%	0.00%
Revenue Limit Standard (Step 3, plus/minus 1%):	N/A	N/A	N/A

IA2. Alternate Revenue Limit Standard - Basic Aid

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

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

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Projected Local Property Taxes Form RL, Lines 25 thru 27)	4,647,471.00	4,623,307.00	4,623,307.00	4,623,307.00
Percent Change from Previous Year		-0.52%	0.00%	0.00%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		-1.52% to .48%	-1.00% to 1.00%	-1.00% to 1.00%

IA3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Necessary Small School Standard (Funded COLA change - Step 1f, plus/minus 1%):	N/A	N/A	N/A

IB. Calculating the District's Projected Change in Revenue Limit

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

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Revenue Limit Fund 01, Objects 8011, 8020-8089)	4,812,349.00	4,782,767.00	4,782,767.00	4,782,767.00
District's Projected Change in Revenue Limit:		-0.61%	0.00%	0.00%
Basic Aid Standard:		-1.52% to .48%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Met	Met	Met

IC. Comparison of District Revenue Limit to the Standard

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

1a. STANDARD MET - Projected change in revenue limit has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2008-09)	2,052,504.40	2,969,164.40	69.1%
Second Prior Year (2009-10)	2,398,242.51	3,740,160.38	64.1%
First Prior Year (2010-11)	2,155,687.00	3,591,907.00	60.0%
	Historical Average Ratio:		64.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	5.0%	5.0%	5.0%
	59.4% to 69.4%	59.4% to 69.4%	59.4% to 69.4%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2011-12)	1,684,399.00	3,038,383.00	55.4%	Not Met
1st Subsequent Year (2012-13)	2,045,547.00	3,182,751.00	64.3%	Met
2nd Subsequent Year (2013-14)	2,065,351.00	3,235,634.00	63.8%	Met

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

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

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

Explanation:
 (required if NOT met)

The District is contracting with the Marin County Office of Education for interim services for the following positions: Superintendent, and Business Manager. Salaries have been restored in the 2012-13 and 2013-14 fiscal years along with the addition of a certificated position for Vice Principal.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	1.08%	0.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.92% to 11.08%	-10.00% to 10.00%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.92% to 6.08%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
1st Prior Year (2010-11)	261,780.00		
Budget Year (2011-12)	195,611.00	-25.28%	Yes
1st Subsequent Year (2012-13)	195,611.00	0.00%	No
2nd Subsequent Year (2013-14)	195,611.00	0.00%	No

Explanation:
(required if Yes)

Both Title I and Title II were budgeted with a 10% reduction in revenues.

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

1st Prior Year (2010-11)	822,158.00		
Budget Year (2011-12)	734,069.00	-10.71%	Yes
1st Subsequent Year (2012-13)	788,476.00	7.41%	Yes
2nd Subsequent Year (2013-14)	788,476.00	0.00%	No

Explanation:
(required if Yes)

The District budgeted 8.92% Fair Share contribution and a \$330 per ADA reduction to State Funding in the 2011-12 fiscal year. Projections for 2012-13 restored the \$330 per ADA reduction while continuing a loss from Fair Share contribution.

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

1st Prior Year (2010-11)	1,579,551.00		
Budget Year (2011-12)	1,198,896.00	-24.10%	Yes
1st Subsequent Year (2012-13)	1,068,498.00	-10.88%	Yes
2nd Subsequent Year (2013-14)	941,396.00	-11.90%	Yes

Explanation:
(required if Yes)

For 2011-12: District had received a one time Strategic Planning Grant from the Marin Community Foundation for \$306,000. For 2012-13 and 2013-14, the District has reduced both the Marin Community Foundation Art and Middle School Grants as per their direction.

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

1st Prior Year (2010-11)	194,822.00		
Budget Year (2011-12)	153,102.00	-21.41%	Yes
1st Subsequent Year (2012-13)	145,677.00	-4.85%	No
2nd Subsequent Year (2013-14)	148,368.00	1.85%	No

Explanation:
(required if Yes)

Eliminated all one time ARRA funds used to purchase supplies.

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

Year (2010-11)	2,532,365.00		
Year (2011-12)	2,186,161.00	-13.67%	Yes
1st Subsequent Year (2012-13)	1,809,911.00	-17.21%	Yes
2nd Subsequent Year (2013-14)	1,820,543.00	0.59%	No

Explanation:
(required if Yes)

2011-12: Reduced expenditures for Marin Community Foundation Grants (Strategic Planning, and Art Demonstration Grant. 2012-13 further reduced Art and Middle School Grants as well as contract costs paid to the Marin County Office of Education for interim services for the Superintendent and Business Manager.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
1st Prior Year (2010-11)	2,663,489.00		
Budget Year (2011-12)	2,128,576.00	-20.08%	Not Met
1st Subsequent Year (2012-13)	2,052,585.00	-3.57%	Met
2nd Subsequent Year (2013-14)	1,925,483.00	-6.19%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
1st Prior Year (2010-11)	2,727,187.00		
Budget Year (2011-12)	2,339,263.00	-14.22%	Not Met
1st Subsequent Year (2012-13)	1,955,588.00	-16.40%	Not Met
2nd Subsequent Year (2013-14)	1,968,911.00	0.68%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Both Title I and Title II were budgeted with a 10% reduction in revenues.

Explanation:

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

The District budgeted 8.92% Fair Share contribution and a \$330 per ADA reduction to State Funding in the 2011-12 fiscal year. Projections for 2012-13 restored the \$330 per ADA reduction while continuing a loss from Fair Share contribution.

Explanation:

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

For 2011-12: District had received a one time Strategic Planning Grant from the Marin Community Foundation for \$306,000. For 2012-13 and 2013-14, the District has reduced both the Marin Community Foundation Art and Middle School Grants as per their direction.

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

Explanation:

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

Eliminated all one time ARRA funds used to purchase supplies.

Explanation:

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

2011-12: Reduced expenditures for Marin Community Foundation Grants (Strategic Planning, and Art Demonstration Grant. 2012-13 further reduced Art and Middle School Grants as well as contract costs paid to the Marin County Office of Education for interim services for the Superintendent and Business Manager.

7. CRITERION: Facilities Maintenance

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

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

NOTE: SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this section has been inactivated for that period.

B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766, effective 2008-09 through 2012-13 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.766 reduces the contributions required in EC Section 17070.75 from 3 percent to 1 percent for a five-year period from 2008-09 through 2012-13. Therefore, the calculation in this section has been revised accordingly for that period.

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	5,778,058.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	5,778,058.00	57,780.58	263,914.00	Met <input checked="" type="checkbox"/>

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2008-09)	Second Prior Year (2009-10)	First Prior Year (2010-11)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	553,248.00	617,955.00	662,708.00
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	515,723.25	290,109.28	539,145.67
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	1,068,971.25	908,064.28	1,201,853.67
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	5,532,480.73	6,179,546.32	6,627,076.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b)	5,532,480.73	6,179,546.32	6,627,076.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	19.3%	14.7%	18.1%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	6.4%	4.9%	6.0%

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

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

B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2008-09)	162,434.41	3,077,413.31	N/A	Met
Second Prior Year (2009-10)	(198,939.82)	3,910,849.02	5.1%	Not Met
First Prior Year (2010-11)	(179,583.00)	3,687,602.00	4.9%	Met
Budget Year (2011-12) (Information only)	120,562.00	3,129,150.00		

C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2008-09)	712,867.00	934,011.96	N/A		Met
Second Prior Year (2009-10)	1,202,790.00	1,202,790.37	N/A		Met
First Prior Year (2010-11)	943,961.00	1,064,296.13	N/A		Met
Budget Year (2011-12) (Information only)	884,713.13				

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

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

TRY: Enter an explanation if the standard is not met.

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

Percentage Level	District ADA
5% or \$60,000 (greater of)	0 to 300
4% or \$60,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over

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

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

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District Estimated P-2 ADA (Criterion 3, Item 3B):	156	156	156
District's Reserve Standard Percentage Level:	5%	5%	5%

0A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

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

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

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

No

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

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

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
0.00		

0B. Calculating the District's Reserve Standard

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	5,778,058.00	5,681,522.00	5,647,935.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	5,778,058.00	5,681,522.00	5,647,935.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	288,902.90	284,076.10	282,396.75
6. Reserve Standard - by Amount (\$60,000 for districts with 0 to 1,000 ADA, else 0)	60,000.00	60,000.00	60,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	288,902.90	284,076.10	282,396.75

10. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts

Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	577,806.00	568,152.00	564,794.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	393,753.13	397,660.13	214,893.13
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	318,140.54	318,140.54	318,140.54
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	1,289,699.67	1,283,952.67	1,097,827.67
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	22.32%	22.60%	19.44%
District's Reserve Standard (Section 10B, Line 7):	288,902.90	284,076.10	282,396.75
Status:	Met	Met	Met

0D. Comparison of District Reserve Amount to the Standard

INSTRUCTIONS: Enter an explanation if the standard is not met.

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

Explanation:
 (required if NOT met)

2. SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

Contributions

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0%
or -\$20,000 to +\$20,000

55A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: Enter data in the Projection column for contributions, transfers in, and transfers out for all fiscal years, except the First Prior Year and Budget Year for Contributions, which will be extracted, and click the appropriate button for item 1d; all other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2010-11)	(1,058,424.00)			
Budget Year (2011-12)	(1,042,917.00)	(15,507.00)	-1.5%	Met
First Subsequent Year (2012-13)	(1,074,399.00)	31,482.00	3.0%	Met
Second Subsequent Year (2013-14)	(1,124,038.00)	49,639.00	4.6%	Met
1b. Transfers In, General Fund *				
First Prior Year (2010-11)	33,000.00			
Budget Year (2011-12)	0.00	(33,000.00)	-100.0%	Not Met
First Subsequent Year (2012-13)	0.00	0.00	0.0%	Met
Second Subsequent Year (2013-14)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2010-11)	95,695.00			
Budget Year (2011-12)	90,767.00	(4,928.00)	-5.1%	Met
First Subsequent Year (2012-13)	90,767.00	0.00	0.0%	Met
Second Subsequent Year (2013-14)	90,767.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

55B. Status of the District's Projected Contributions, Transfers, and Capital Projects

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The Board of Trustees approved a transfer from Fund 17 to Fund 01 for Tree Removal and the installation of sound barriers at the middle school. These were one time expenditures.

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

Explanation:
(required if NOT met)

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

- Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2011
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	6	GENERAL FUND OBJECT 7619	FUND 40 OBJECT 7439	390,363
Certificates of Participation	3	FUND 40 OBJECT 8650	FUND 40 OBJECT 7439	1,356,375
General Obligation Bonds				
Supp Early Retirement Program	4	GENERAL FUND OBJECT 8041	GENERAL FUND OBJECT 3901	33,760
State School Building Loans				
Compensated Absences				

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

CAPITAL LEASE	5	FUND 01 OBJECT 8041	FUND 01 OBJECT 7439	83,731

Type of Commitment (continued)	Prior Year (2010-11) Annual Payment (P & I)	Budget Year (2011-12) Annual Payment (P & I)	1st Subsequent Year (2012-13) Annual Payment (P & I)	2nd Subsequent Year (2013-14) Annual Payment (P & I)
Capital Leases	55,766	55,766	55,766	55,766
Certificates of Participation	477,375	476,375	481,000	399,000
General Obligation Bonds				
Supp Early Retirement Program	8,440	8,440	8,440	8,440
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

CAPITAL LEASE	19,399	19,399	19,399	19,399
Total Annual Payments:	560,980	559,980	564,605	482,605
Has total annual payment increased over prior year (2010-11)?	No	Yes	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Increase will be paid from interest accrued in Fund 40.

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

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

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

No

2.

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

Explanation:
(required if Yes)

57. Unfunded Liabilities

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

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

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

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

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

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

At retirement, classified employees with 15 or more years of service are eligible to receive health insurance coverage. Coverage is for two years or to age 65, whichever comes first.

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

Pay-as-you-go

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

Self-insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

OPEB actuarial accrued liability (AAL)

OPEB unfunded actuarial accrued liability (UAAL)

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

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

30,000.00

Data must be entered.

Actuarial

Jun 11, 2009

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
- d. Number of retirees receiving OPEB benefits

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
0.00	0.00	0.00
0.00	0.00	0.00

S7 Identification of the District's Unfunded Liability for Self-Insurance Programs

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

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

No

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

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of certificated (non-management) full-time-equivalent (FTE) positions	11.0	11.0	11.0	11.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

The District has not begun negotiations for the 2011-12 school year.

Agreements Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

Cost of a one percent increase in salary and statutory benefits

9,738

7. Amount included for any tentative salary schedule increases

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
0	0	0

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

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	No
92,443	100,300	108,825
95.0%	95.0%	95.0%
8.5%	8.5%	8.5%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
7,130	4,982	6,519
23.0%	-30.0%	31.0%

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

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
No	No	No
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of classified (non-management) TE positions	14.0	11.8	11.8	11.8

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

The district has not begun negotiations for the 2011-12 school year.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2011-12)1st Subsequent Year
(2012-13)2nd Subsequent Year
(2013-14)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

6,645

Amount included for any tentative salary schedule increases

Budget Year
(2011-12)1st Subsequent Year
(2012-13)2nd Subsequent Year
(2013-14)

0

0

0

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

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
116,192	116,321	120,450
84.0%	86.0%	88.0%
8.5%	8.5%	8.5%

Classified (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
- If Yes, amount of new costs included in the budget and MYPs
- If Yes, explain the nature of the new costs:

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
8,509		

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

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
No	No	No
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of management, supervisor, and confidential FTE positions	6.4	5.5	7.0	7.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

n/a

If Yes, complete question 2

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

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

Negotiations Settled

2 Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
No	No	No

Negotiations Not Settled

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

4 Amount included for any tentative salary schedule increases

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

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

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

Management/Supervisor/Confidential Step and Column Adjustments

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

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

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

MULTI YEAR PROJECTIONS

2011-12 Budget

UNRESTRICTED		2011-12	Adjustment	2012-11	Adjustment	2013-14
EXPENDITURES						
CERT/CLASS/BENEFITS						
Step and Column Cert		57,557	5.00%	2,878	60,435	64,538
Add Superintendent salary		0	100.00%	120,000		
Add Vice Principal salary		0	100.00%	95,000		
Subtotal		57,557		217,878	4,104	
				0		
Step and Column Class		101,761	5.00%	5,088	106,849	112,192
Increase CBO salary to full time		55,388	100.00%	55,388	110,776	110,776
Subtotal		157,149		60,476	5,342	
Health Increase to Cap		105,589	9.00%	9,503	115,092	130,054
Tax for Step and Column Cert		217,878	13.50%	29,414	0	0
Tax for Step and Column Class		60,476	22.00%	13,305	1,938	2,364
Health Increase to Cap - Supt and VP			100.00%	20,382		
Health Increase to Cap - CBO			100.00%	10,191		
Subtotal		383,943		82,794	15,388	
Total		598,649		361,148	24,834	
BOOKS/SUPPLIES						
4000 -		95,948		0		
Total 4000 changes		0	0			
Total Original Budget		95,948	0	95,948		
Balance after c/o exp. Eliminated		95,948	1.80%	1,727	97,675	99,726
5000 - Staff Development, Consultants, Contracts		919,346				

Deduct Coach/Behavior Contract - MCOE	53,407	-100%	-53,407			
Deduct Superintendent Contract - MCOE	111,940	-100%	-111,940			
Deduct CBO Contract - MCOE	81,368	-100%	-81,368			
Total changes			-246,715			
Total after c/o changes	919,346	0	672,631	672,631		
SERVICES						
Insurance	38,254	2.00%	765	39,019	2.00%	39,789
Utilities	133,697	5.00%	6,685	140,382	5.00%	147,401
Audit Fees	19,300	5.00%	965	20,265	3.00%	20,873
Total increases in services			8,415			8,407
Total 6000 increases/decreases			681,046	681,046		689,463
BUILDINGS / IMPROVEMENT						
6000 -						
Total			0			
CHARTER SCHOOL GROWTH						
Note						
Charter school - WCA projected increase of 10 students 11-12 and 12-13			50,000			20,544
Supplemental Grant	328,876			328,876		328,876

			Base			PROJECTED	PCT		PROJECTED
			2011-12	PCT		2012-13		Adjustments	2013-14
		RESTRICTED							
6500		RL Transfer NPS	22,374			22,374			22,374
ederal									
3010		TITLE I	88,732			88,732			88,732
3310		Federal Special Ed	54,434			54,434			54,434
4035		TITLE II	24,367			24,367			24,367
4045		TITLE II TECH GRANT				-			0
4203		TITLE III	3,078			3,078			3,078
		Total Federal	170,611	0%		170,611			170,611
te Revenues									
6010		ASES PROGRAM	112,230			112,230			112,230
6300		LOTTERY	2,740			2,740			2,740
7090		EIA	88,032			88,032			88,032
7230		Sp Ed Transportation	455			455			455
		Total State	203,457	0%		203,457			203,457
cal									
9471		Milagro Found Grant	75,000			75,000			75,000
9472		MCF Pre School Grant	121,300			121,300			121,300
9476		MCF Art Grant	188,700		-44,350	144,350		(44,350)	100,000
9477		First Five Grant	3,392			3,392			3,392
9479		MCF Middle School Grant	485,000		-92,500	392,500		(92,500)	300,000
500	8792	Tsf of Apport	181,783			181,783			181,783
506	8792	Tsf of Apport	1,531			1,531			1,531
		Total Local	1,056,706	0%		919,856			783,006
9001		Sp Ed Excess Cost	189,777	8%	15,152	204,929	8%	17,931	222,860
9002		Sp Ed non funded Trans	92,300	8%	7,384	99,684	8%	9,039	108,723
8150		Mt	263,914		2,680	266,594		2,814	269,408
6500		Special Ed	420,734		6,266	427,000		10,632	437,632
7230		transportation	49,192			49,192			49,192
6001		ASES	27,000			27,000			27,000
8980		Contribution	1,042,917			1,074,399			1,124,038
		TOTAL REVENUE	2,496,065	-	-	2,390,697		-	2,303,486

MULTI YEAR PROJECTIONS 2011-12 get

RESTRICTED		2011-12	Adjustment	2012-13	Adjustment	2013-14
EXPENDITURES						
CERT/CLASS/BENEFITS						
Step and Column Special Ed - Cert		70,914	3.00%	73,018	3.41%	75,433
Decrease Cert Positions MS Grant Reduction			-100.00%			-92,500
Dec Cert Position - Art Grant			-50.00%			-44,350
Subtotal		70,914				-134,435
Step and Column Class Special Ed			5.00%	0	5.00%	0
Step and Column Class Other		43,928	5.00%	46,124	5.00%	48,431
Subtotal		43,928	100.00%			
Health Increase to Cap		63,636	11.00%	70,636	13.00%	79,819
Increase Benefits Cert Inc		2,104	13.50%	2,415	13.00%	2,741
Increase Benefits Class Inc		2,196	22.00%	483	22.00%	507
Subtotal		67,936		7,767		10,016
BOOKS/SUPPLIES						
4000 -		57,154				
Decrease Supplies - Art Grant Prior Year Carryover		10,000	-100.00%	-10,000		
			-100.00%			
Total Reductions		10,000	-100.00%	-10,000		
Total 4000 Budget		47,154	1.8%	849	2.10%	639
SERVICES						
5000-		1,266,815				
Decrease Special Ed Consult - MCOE		43,860	-9.00%	-3,860		
Decrease Pre to 3 Consultant - Prior Year Carryover		17,100	-100.00%	-17,100		
Decrease Middle School VP Contract - MCOE Pr Yr c/o		118,701	-100.00%	-118,701		
Total Reductions			-100.00%	0		
				-139,661		
		1,266,815		-139,661		1,127,154
Special Ed Director			4.00%	0	4.00%	0
Non Public School		202,516	5.00%	212,642	5.00%	223,274
Subtotal		202,516		212,642		223,274
Total 5000		1,127,154		1,137,280		1,147,912
Total Increase/ decrease to 5000				-129,535		

[illegible]

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	3,594,827.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,875.95	0.00%	6,875.95	0.00%	6,875.95
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		161.85	0.00%	161.85	0.00%	161.85
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		1,112,872.51	0.00%	1,112,872.51	0.00%	1,112,872.51
d. Other Revenue Limit (Form RL, lines 6 thru 14)		0.00	0.00%		0.00%	
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		1,112,872.51	0.00%	1,112,872.51	0.00%	1,112,872.51
f. Deficit Factor (Form RL, line 16)		0.80392	0.00%	0.80392	0.00%	0.80392
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		894,660.47	0.00%	894,660.47	0.00%	894,660.47
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		3,699,221.53	0.16%	3,705,309.53	0.00%	3,705,309.53
i. Revenue Limit Transfers (Objects 8091 and 8097)		(1,187,940.00)	4.22%	(1,238,062.00)	4.16%	(1,289,543.00)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		188,885.00	0.00%	188,885.00	0.00%	188,885.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		3,594,827.00	-1.22%	3,550,793.00	-1.45%	3,499,312.00
2. Federal Revenues	8100-8299	25,000.00	0.00%	25,000.00	0.00%	25,000.00
3. Other State Revenues	8300-8599	530,612.00	10.25%	585,019.00	0.00%	585,019.00
4. Other Local Revenues	8600-8799	142,190.00	4.54%	148,642.00	4.54%	155,390.00
5. Other Financing Sources	8900-8999	(1,042,917.00)	3.02%	(1,074,399.00)	4.66%	(1,124,445.00)
6. Total (Sum lines A1k thru A5)		3,249,712.00	-0.45%	3,235,055.00	-2.93%	3,140,276.00
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				852,281.00		1,070,159.00
b. Step & Column Adjustment				2,878.00		4,104.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				215,000.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	852,281.00	25.56%	1,070,159.00	0.38%	1,074,263.00
2. Classified Salaries						
a. Base Salaries				416,096.00		476,572.00
b. Step & Column Adjustment				5,088.00		5,342.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				55,388.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	416,096.00	14.53%	476,572.00	1.12%	481,914.00
3. Employee Benefits	3000-3999	416,022.00	19.90%	498,816.00	2.08%	509,174.00
4. Books and Supplies	4000-4999	95,948.00	1.80%	97,675.00	2.10%	99,726.00
5. Services and Other Operating Expenditures	5000-5999	919,346.00	-26.84%	672,631.00	0.00%	672,631.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	348,275.00	8.10%	376,483.00	8.24%	407,511.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(9,585.00)	0.00%	(9,585.00)	0.00%	(9,585.00)
9. Other Financing Uses	7600-7699	90,767.00	0.00%	90,767.00	0.00%	90,767.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,129,150.00	4.61%	3,273,518.00	1.62%	3,326,401.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		120,562.00		(38,463.00)		(186,125.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		884,713.13		1,005,275.13		966,812.13
2. Ending Fund Balance (Sum lines C and D1)		1,005,275.13		966,812.13		780,687.13
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	577,806.00		568,153.00		564,794.00
2. Unassigned/Unappropriated	9790	426,469.13		397,660.13		214,893.13
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,005,275.13		966,812.13		780,687.13

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	577,806.00		568,152.00		564,794.00
c. Unassigned/Unappropriated	9790	426,469.13		397,660.13		214,893.13
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E, current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	318,140.54		318,140.54		318,140.54
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		1,322,415.67		1,283,952.67		1,097,827.67

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B7d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Added Certificated salary for Superintendent 2012-13. Reduced Contracts cost for Interim Superintendent, 2011-12. Added 50% of Business Manager's salary. Reduced contracts for same position.

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	
REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	22,374.00	0.00%	22,374.00	0.00%	22,374.00
2. Federal Revenues	8100-8299	170,611.00	0.00%	170,611.00	0.00%	170,611.00
3. Other State Revenues	8300-8599	203,457.00	0.00%	203,457.00	0.00%	203,457.00
4. Other Local Revenues	8600-8799	1,056,706.00	-12.95%	919,856.00	-14.55%	786,006.00
5. Other Financing Sources	8900-8999	1,042,917.00	3.02%	1,074,399.00	4.66%	1,124,451.00
6. Total (Sum lines A1 thru A5)		2,496,065.00	-4.22%	2,390,697.00	-3.51%	2,306,899.00
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				478,919.00		344,173.00
b. Step & Column Adjustment				2,104.00		2,415.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(136,850.00)		(136,850.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	478,919.00	-28.14%	344,173.00	-39.06%	209,738.00
2. Classified Salaries						
a. Base Salaries				321,685.00		323,881.00
b. Step & Column Adjustment				2,196.00		2,306.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	321,685.00	0.68%	323,881.00	0.71%	326,187.00
3. Employee Benefits	3000-3999	217,745.00	3.57%	225,512.00	4.44%	235,528.00
4. Books and Supplies	4000-4999	57,154.00	-16.01%	48,002.00	-1.33%	48,642.00
5. Services and Other Operating Expenditures	5000-5999	1,266,815.00	-10.23%	1,137,280.00	0.93%	1,147,912.00
6. Capital Outlay	6000-6999	4,928.00	0.00%	4,928.00	0.00%	4,928.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	292,077.00	7.73%	314,643.00	7.75%	339,014.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	9,585.00	0.00%	9,585.00	0.00%	9,585.00
9. Other Financing Uses	7600-7699	0.00	0.00%		0.00%	
Other Adjustments (Explain in Section F below)						
Total (Sum lines B1 thru B10)		2,648,908.00	-9.09%	2,408,004.00	-3.59%	2,321,534.00
NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(152,843.00)		(17,307.00)		(14,635.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		184,785.45		31,942.45		14,635.45
2. Ending Fund Balance (Sum lines C and D1)		31,942.45		14,635.45		0.45
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	31,942.45		14,635.45		0.45
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		31,942.45		14,635.45		0.45
(Line D3f must agree with line D2)						

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

Reduced Certificated salary for both Art Grant and Middle School Grant over two years, 2012-13 and 2013-14.

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	3,617,201.00	-1.22%	3,573,167.00	-1.44%	
2. Federal Revenues	8100-8299	195,611.00	0.00%	195,611.00	0.00%	
3. Other State Revenues	8300-8599	734,069.00	7.41%	788,476.00	0.00%	
4. Other Local Revenues	8600-8799	1,198,896.00	-10.88%	1,068,498.00	-11.90%	
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	
6. Total (Sum lines A1 thru A5)		5,745,777.00	-2.09%	5,625,752.00	-3.17%	5,447,175.00
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				1,331,200.00		1,414,332.00
b. Step & Column Adjustment				4,982.00		6,519.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				78,150.00		(136,850.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,331,200.00	6.24%	1,414,332.00	-9.22%	1,284,001.00
2. Classified Salaries						
a. Base Salaries				737,781.00		800,453.00
b. Step & Column Adjustment				7,284.00		7,648.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				55,388.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	737,781.00	8.49%	800,453.00	0.96%	808,101.00
3. Employee Benefits	3000-3999	633,767.00	14.29%	724,328.00	2.81%	744,702.00
4. Books and Supplies	4000-4999	153,102.00	-4.85%	145,677.00	1.85%	148,368.00
5. Services and Other Operating Expenditures	5000-5999	2,186,161.00	-17.21%	1,809,911.00	0.59%	1,820,543.00
6. Capital Outlay	6000-6999	4,928.00	0.00%	4,928.00	0.00%	4,928.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	640,352.00	7.93%	691,126.00	8.02%	746,525.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses	7600-7699	90,767.00	0.00%	90,767.00	0.00%	90,767.00
10. Other Adjustments				0.00		0.00
Total (Sum lines B1 thru B10)		5,778,058.00	-1.67%	5,681,522.00	-0.59%	5,647,935.00
NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(32,281.00)		(55,770.00)		(200,760.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1c)		1,069,498.58		1,037,217.58		981,447.58
2. Ending Fund Balance (Sum lines C and D1)		1,037,217.58		981,447.58		780,687.58
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		0.00		0.00
b. Restricted	9740	31,942.45		14,635.45		0.45
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	577,806.00		568,152.00		561,794.00
2. Unassigned/Unappropriated	9790	426,469.13		398,660.13		215,893.13
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,037,217.58		981,447.58		780,687.58

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	577,866.00		568,152.00		564,794.00
c. Unassigned/Unappropriated	9790	426,469.13		398,666.13		215,893.13
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		318,140.54		318,140.54
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,004,275.13		1,284,952.67		1,098,827.67
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.38%		22.62%		19.46%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? <u>No</u>						
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)						
		156.00		156.00		156.00
Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		5,778,058.00		5,681,522.00		5,647,935.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		5,778,058.00		5,681,522.00		5,647,935.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		288,902.90		284,076.10		282,396.75
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		60,000.00		60,000.00		60,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		288,902.90		284,076.10		282,396.75
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

FUND 13

CAFETERIA FUND

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	94,625.00	99,502.00	5.2%
3) Other State Revenue		8300-8599	6,500.00	6,900.00	6.2%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			101,125.00	106,402.00	5.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	41,254.00	42,790.00	3.7%
3) Employee Benefits		3000-3999	15,386.00	17,255.00	12.1%
4) Books and Supplies		4000-4999	300.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	79,220.00	81,357.00	2.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			136,160.00	141,402.00	3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(35,035.00)	(35,000.00)	-0.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	35,000.00	35,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			35,000.00	35,000.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(35.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,765.71	4.71	-100.0%
b) Audit Adjustments		9793	(13,726.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			39.71	4.71	-88.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39.71	4.71	-88.1%
2) Ending Balance, June 30 (E + F1e)			4.71	4.71	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	40.01		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	(35.30)		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		4.71	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
Inassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(30,438.38)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	40.01		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
Fixed Assets		9400	0.00		
TOTAL ASSETS			(30,398.37)		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			(30,398.37)		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	94,625.00	99,502.00	5.2%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			94,625.00	99,502.00	5.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	6,500.00	6,900.00	6.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,500.00	6,900.00	6.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			101,125.00	106,402.00	5.2%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	41,254.00	42,790.00	3.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			41,254.00	42,790.00	3.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,446.00	4,675.00	5.2%
Medicare/Alternative		3301-3302	3,179.00	3,298.00	3.7%
Health and Welfare Benefits		3401-3402	6,786.00	7,307.00	7.7%
Unemployment Insurance		3501-3502	299.00	923.00	208.7%
Workers' Compensation		3601-3602	676.00	1,052.00	55.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			15,386.00	17,255.00	12.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	300.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			300.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	79,220.00	81,357.00	2.7%
Communications		5900	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			79,220.00	81,357.00	2.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL EXPENDITURES			136,160.00	141,402.00	3.8%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	35,000.00	35,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			35,000.00	35,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			35,000.00	35,000.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	94,625.00	99,502.00	5.2%
3) Other State Revenue		8300-8599	6,500.00	6,900.00	6.2%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			101,125.00	106,402.00	5.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		136,160.00	141,402.00	3.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
Enterprise	6000-6999		0.00	0.00	0.0%
General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			136,160.00	141,402.00	3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(35,035.00)	(35,000.00)	-0.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	35,000.00	35,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			35,000.00	35,000.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(35.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,765.71	4.71	-100.0%
b) Audit Adjustments		9793	(13,726.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			39.71	4.71	-88.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39.71	4.71	-88.1%
2) Ending Balance, June 30 (E + F1e)			4.71	4.71	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	40.01		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	(35.30)		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		4.71	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.00	4.71
Total, Restricted Balance		0.00	4.71