Sausalito Marin City School District

SAUSALITO MARIN CITY SCHOOL DISTRICT

Board of Trustees:
Caroline Van Alst, President
Joshua Barrow, Vice President
Ida Times
Thomas Newmeyer, Clerk
William Ziegler
Superintendent: Bob Ferguson

Sausalito Marin City School District

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

Tuesday, March 8, 2016

5:30 p.m. Open Session – Bayside/Martin Luther King School Conference Room
5:31 p.m. Closed Session – Bayside/Martin Luther King School Conference Room
6:00 p.m. Open Session – Bayside/Martin Luther King School Library

I. OPEN SESSION – Call to Order

II. CLOSED SESSION – AGENDA

1. With respect to every item of business to be discussed in Closed Session pursuant to GC Section 54957: **Personnel – Superintendent position**
   Personnel – Principal position
2. With respect to every item of business to be discussed in Closed Session pursuant to GC Section 54956.9(d)(2): **Conference with Legal Counsel - Anticipated Litigation**
   (1 potential case)

OPEN SESSION AGENDA

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

PLEDGE OF ALLEGIANCE

1. AGENDA REORGANIZATION/APPROVAL
Are there any requests from the Board to move any agenda item to a different location?

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

3. CORRESPONDENCE

4. REPORTS

4.01	2014-15 District Audit-Stephen Roatch-Stephen Roatch Accountancy-**Action**	20 minutes
4.02	Marin City Health & Wellness Center - Jayvon Muhammad	15 minutes

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

4.03 Pre K- 3 Grant – Principal Newton and staff — 15 minutes
4.04 District 2015-2016 Second Interim Budget Report–Paula Rigney -**Action** — 25 minutes
4.05 Superintendent — 25 minutes
- **a.** SMCTA Negotiations
- **b.** Discussion of Superintendent Position
- **c.** WestEd – LCAP Procedure
- **d.** Board In-Service/Board Development (Dr. Walt Buster, MCOE)
- **e.** Transitional Kindergarten (TK) for 2016-2017

REGULARLY SCHEDULED REPORTS

4.06 SMCTA
4.07 CSEA
4.08 Director of Maintenance
4.09 Willow Creek Academy

5. ORAL COMMUNICATIONS

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

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

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

6. GENERAL FUNCTIONS

6.01 Consent agenda: *6.02, *8.02, *9.04
***6.02** Minutes of the February 2 and February 10, 2016 Board Meetings

7. PUPIL SERVICES

8. PERSONNEL

8.01 Resolution 725 – Agreement with Public Agency Retirement Services (PARS) **RC**
***8.02** Personnel Action Report
8.03 Certificated Salary Schedule - Principal - **Action**

9. FINANCIAL & BUSINESS

***9.01** Audit Contract for 2015-2016
9.02 Willow Creek Academy 2015-2016 Second Interim Budget Report - **Action**
9.03 2016-2017 Budget Development & LCAP Calendar
***9.04** Payment of Warrants – Batches 30-33

10. CURRICULUM AND INSTRUCTION

11. POLICY DEVELOPMENT

12. FUTURE MEETING

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

The next Regular Meeting of the Board of Trustees will be on Tuesday, April 12, 2016, in the Bayside/Martin Luther King School Library

13. ADJOURNMENT

*Consent Agenda Items

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

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

Sausalito Marin City School District

Agenda Item: 4.01 **Date:** March 8, 2016

_____ Correspondence
_____ Reports
_____ General Functions
_____ Pupil Services
_____Personnel Services
__X__ Financial & Business Procedures
_____ Curriculum and Instruction
_____ Policy Development

_____ Consent Agenda

Item Requires Board Action: _X___ **Item is for Information Only:** _____

Item: District Audit Report for 2014-2015

Background:
The District has just completed its eleventh year with the firm of Stephen Roatch Accountancy Corporation, for our annual independent audit. The 2014-15 Audit Report was submitted to the county and state by the approved extension date of February 29th, 2016 (required deadline is December 15th but due to complication from the District Office fire the District was granted an extension). It is also a requirement that the annual audit be reviewed by the Board of Trustees each year (typically that date is January 31st).

The audit includes examining evidence supporting the amounts and disclosures in the District's financial statements. It also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

Mr. Stephen Roatch will be present to discuss the audit in general and answer any questions from the Board.

Fiscal Impact:
There is no direct financial impact from this discussion. The cost of this audit is $167,500 including reimbursable expenses.

Recommendation:
Accept

SAUSALITO MARIN CITY SCHOOL DISTRICT
COUNTY OF MARIN
SAUSALITO, CALIFORNIA

AUDIT REPORT

JUNE 30, 2015

SAUSALITO MARIN CITY SCHOOL DISTRICT

JUNE 30, 2015

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FINANCIAL SECTION

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Sausalito Marin City School District
Sausalito, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Sausalito Marin City School District, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

P.O. Box 2196 / Folsom, CA 95763 / Phone (916) 966-3883 / Fax (916) 966-3815

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Sausalito Marin City School District, as of June 30, 2015, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 14, budgetary comparison information on page 57, schedule of funding progress on page 62, schedules of the proportionate share of the net pension liability on pages 63 and 64, and schedules of contributions on pages 65 and 66 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sausalito Marin City School District's basic financial statements. The combining non-major fund financial statements and supplementary schedules and information listed in the table of contents, including the schedule of expenditures of federal awards, which is presented as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations,* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining non-major fund financial statements and supplementary schedules and information listed in the table of contents, including the schedule of expenditures of federal awards, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining non-major fund financial statements and supplementary schedules and information listed in the table of contents, including the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 12, 2016 on our consideration of Sausalito Marin City School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Sausalito Marin City School District's internal control over financial reporting and compliance.

Stephen Roatch Accountancy Corporation

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

February 12, 2016

This section of Sausalito Marin City School District's annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2015. Please read it in conjunction with the Independent Auditor's Report presented on pages 1 through 3, and the District's financial statements, which immediately follow this section.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and Statement of Activities, presented on pages 16 and 17, provide information about the activities of the District as a whole and present a longer-term view of the District's finances. The fund financial statements for governmental activities, presented on pages 18 through 21, provide information about how District services were financed in the short-term, and how much remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds. The remaining statement provides financial information about activities for which the District acts solely as a trustee or agent for the benefit of those outside the District.

FINANCIAL HIGHLIGHTS

- Fiscal year 2014-15 was the first year the District was required to record a liability in the financial statements to reflect the District's proportionate share of the net pension liabilities related to its participation in the CalSTRS and CalPERS pension plans. To present meaningful comparative information, the beginning balances related to the pension liabilities was restated, as described in Note 20.

- The District's overall financial status declined during fiscal year 2014-15, as total net position decreased 22.9%.

- On the Statement of Activities, total current year expenses exceeded total current year revenues by $828,353. The decline was directly related to the current year recognition of $972,772 of depreciation expense, which is a non-cash expense that reflects that the District's capital assets are now one year older and considered less valuable from an accounting standpoint.

- Capital assets, net of depreciation, decreased $906,772 due to accumulated depreciation growing at a faster rate than acquisitions and construction.

- Total long-term liabilities increased $454,849 due to the issuance of 2015 refunding general obligation bonds in the current year.

- The District maintains sufficient reserves for a district its size. It meets the state required minimum reserve for economic uncertainty of 5% of total general fund expenditures, transfers out, and other uses (total outgo). During fiscal year 2014-15, General Fund expenditures and other financing uses totaled $5,800,452. At June 30, 2015, the District has available reserves of $1,717,073 in the General Fund, which represents a reserve of 29.6%.

THE FINANCIAL REPORT

The full annual financial report consists of three separate parts, including the basic financial statements, supplementary information, and Management's Discussion and Analysis. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives, government-wide and funds.

- Government-wide financial statements, which comprise the first two statements, provide both short-term and long-term information about the District's overall financial position.

- Individual parts of the District, which are reported as fund financial statements comprise the remaining statements.

    - Basic services funding is described in the governmental funds statements. These statements include short-term financing and identify the balance remaining for future spending.

    - Short and long-term financial information about the activities of the District that operate like businesses are provided in the proprietary fund statements.

    - Financial relationships, for which the District acts as an agent or trustee for the benefit of others to whom the resources belong, are presented in the fiduciary funds statements.

Notes to the financials, which are included in the financial statements, provide more detailed data and explain some of the information in the statements. The required supplementary information provides further explanations and provides additional support for the financial statements. A comparison of the District's budget for the year is included.

Reporting the District as a Whole

The District as a whole is reported in the government-wide statements and uses accounting methods similar to those used by companies in the private sector. All of the District's assets and liabilities are included in the Statement of Net Position. The Statement of Activities reports all of the current year's revenues and expenses regardless of when cash is received or paid.

The District's financial health (net position) can be measured by the difference between the District's assets and liabilities.

- Increases or decreases in the net position of the District over time are indicators of whether its financial position is improving or deteriorating, respectively.

- Additional non-financial factors such as the condition of school buildings and other facilities, and changes in the property tax base of the District need to be considered in assessing the overall health of the District.

THE FINANCIAL REPORT (CONCLUDED)

Reporting the District as a Whole (Concluded)

In the Statement of Net Position and the Statement of Activities, we divide the District into two kinds of activities:

Governmental Activities:

The basic services provided by the District, such as regular and special education, administration, and special education transportation are included here, and are primarily financed by property taxes and state formula aid. Non-basic services, such as child nutrition are also included here, but are financed by a combination of local revenues and state and federal programs.

Business-type Activities:

The District does not provide any services that should be included in this category.

Reporting the District's Most Significant Funds

The District's fund-based financial statements provide detailed information about the District's most significant funds. Some funds are required to be established by State law and bond covenants. However, the District establishes many other funds as needed to control and manage money for specific purposes.

Governmental Funds:

The major governmental funds of Sausalito Marin City School District are the General Fund, the Bond Interest and Redemption Fund, and the Debt Service Fund. Governmental fund reporting focuses on how money flows into and out of the funds and the balances that remain at the end of the year. A modified accrual basis of accounting measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's operations and services. Governmental fund information helps to determine the level of financial resources available in the near future to finance the District's programs.

Proprietary Funds:

Services for which the District charges a fee are generally reported in proprietary funds on a full accrual basis. These include both Enterprise funds and Internal Service funds. Enterprise funds are considered business-type activities and are also reported under a full accrual method. This is the same basis as business-type activities; therefore no reconciling entries are required. Internal service funds are reported with the Governmental Funds. The District has no funds of this type.

Fiduciary Funds:

The District is the trustee, or fiduciary, for its student activity fund and acts as a "cash conduit" for Willow Creek Academy. All of the District's fiduciary activities are reported in a separate fiduciary statement. We exclude these activities from the District's other financial statements because the District cannot use these assets to finance their operations. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE

GOVERNMENTAL ACTIVITIES

The District's total net position decreased from $3,623,415 at June 30, 2014, down to $2,795,062 at June 30, 2015, a decrease of 22.9%.

Comparative Statement of Net Position

	Governmental Activities	
	2014	2015
Assets		
Deposits and Investments	$ 3,552,894	$ 3,879,729
Current Receivables	455,410	244,081
Capital Assets, net	24,126,774	23,220,002
Total Assets	28,135,078	27,343,812
Deferred Outflows of Resources		
Pension Deferrals *	223,059	323,034
Bond Refunding	0	1,338,433
Total Deferred Outflows of Resources *	223,059	1,661,467
Liabilities		
Current	1,126,733	1,302,525
Long-term*	23,607,989	24,090,517
Total Liabilities *	24,734,722	25,393,042
Deferred Inflows of Resources		
Pension Deferrals *	0	817,175
Net Position		
Net Investment in Capital Assets	5,733,812	3,043,602
Restricted for Capital Projects	591	592
Restricted for Debt Service (Deficit)	(768,425)	1,227,848
Restricted for Educational Programs	161,992	142,399
Restricted for Other Purposes	24,804	1,778
Unrestricted (Deficit)*	(1,529,359)	(1,621,157)
Total Net Position *	$ 3,623,415	$ 2,795,062

Table includes financial data of the combined governmental funds.

* *The amounts presented for 2013-14 have been adjusted to reflect the restatement discussed in described in Note 20 of these financial statements.*

The unrestricted deficit balance, presented above, is a result of the implementation of GASB 68 which requires the District to record a liability in the financial statements to reflect the District's proportionate share of the net pension liabilities related to its participation in the CalSTRS and CalPERS pension plans.

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONTINUED)

GOVERNMENTAL ACTIVITIES (CONTINUED)

The District's total current year expenses exceeded total current year revenues by $828,353.

Comparative Statement of Change in Net Position

	Governmental Activities	
	2014	2015
Program Revenues		
Charges for Services	$ 20,129	
Operating Grants & Contributions	1,410,084	$ 1,317,684
General Revenues		
Taxes Levied	4,007,205	3,936,875
Federal & State Aid	1,080,234	1,124,989
Interest & Investment Earnings	24,201	20,166
Transfers from Other Agencies	17,633	0
Miscellaneous	199,171	250,360
Total Revenues	6,758,657	6,650,074
Expenses		
Instruction	3,246,783	3,506,278
Instruction-Related Services	724,339	624,844
Pupil Services	432,966	453,694
General Administration	653,876	645,455
Plant Services	681,359	718,793
Ancillary Services	8,930	478
Interest on Long-Term Debt	850,778	766,964
Other Outgo	613,529	761,921
Total Expenses	7,212,560	7,478,427
Change in Net Position	(453,903)	(828,353)
Net Position, Beginning *	4,077,318	3,623,415
Net Position, Ending *	$ 3,623,415	$ 2,795,062

Table includes financial data of the combined governmental funds

* *The prior year amounts have been adjusted to reflect the restatement of Net Position discussed in Note 20 of these financial statements.*

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONTINUED)

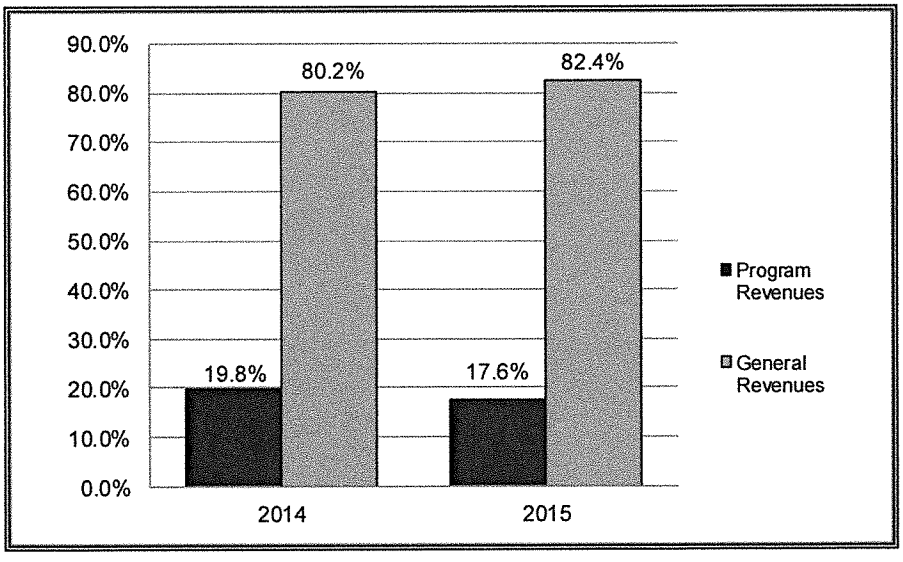
GOVERNMENTAL ACTIVITIES (CONTINUED)

Comparative Schedule of Costs of Services

	Total Cost of Services		Net Cost of Services	
	2014	2015	2014	2015
Instruction	$ 3,246,783	$ 3,506,278	$ 2,657,489	$ 2,841,778
Instruction-Related Services	724,339	624,844	672,169	537,922
Pupil Services	432,966	453,694	164,146	188,065
General Administration	653,876	645,455	616,737	608,982
Plant Services	681,359	718,793	629,458	666,892
Ancillary Services	8,930	478	8,930	478
Interest on Long-Term Debt	850,778	766,964	850,778	766,964
Other Outgo	613,529	761,921	182,640	549,662
Totals	$ 7,212,560	$ 7,478,427	$ 5,782,347	$ 6,160,743

Table includes financial data of the combined governmental funds

The table above presents the cost of major District activities. The table also shows each activity's net cost (total cost less fees generated by the activities and intergovernmental aid provided for specific programs). The $6,160,743 net cost represents the financial burden that was placed on the District's general revenues for providing the services listed.



In 2014-15, program revenues financed 17.6% of the total cost of providing the services listed above, while the remaining 82.4% was financed by the general revenues of the District.

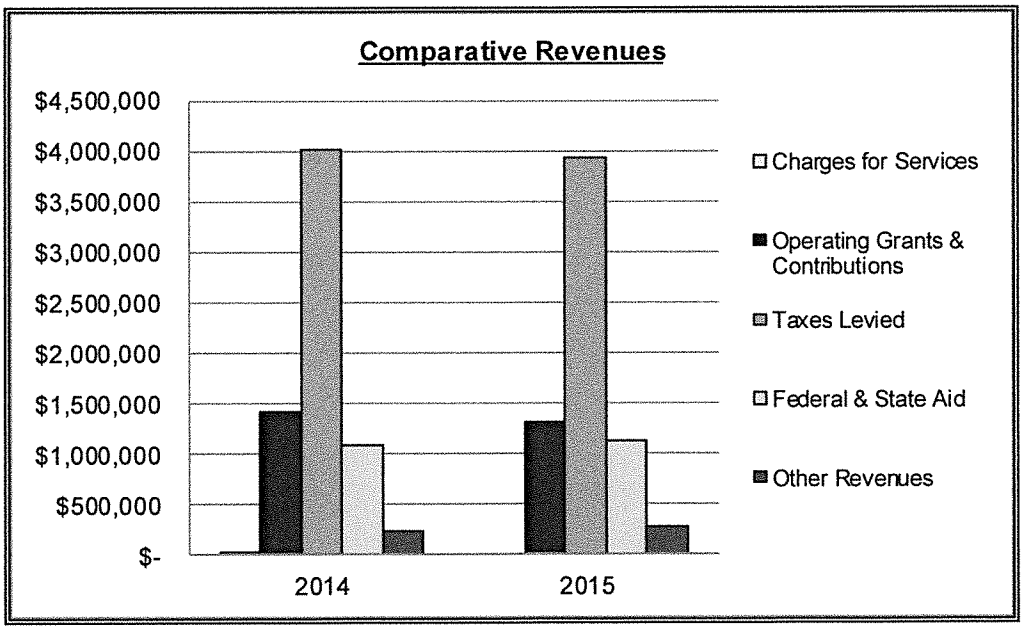
FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONTINUED)

GOVERNMENTAL ACTIVITIES (CONTINUED)

Schedule of Revenues For Governmental Functions

	FYE 2014 Amount	Percent of Total	FYE 2015 Amount	Percent of Total
Program Revenues				
Charges for Services	$ 20,129	0.30%		
Operating Grants & Contributions	1,410,084	20.86%	$ 1,317,684	19.81%
General Revenues				
Taxes Levied	4,007,205	59.29%	3,936,875	59.20%
Federal & State Aid	1,080,234	15.98%	1,124,989	16.92%
Other Revenues	241,005	3.57%	270,526	4.07%
Total Revenues	$ 6,758,657	100.00%	$ 6,650,074	100.00%

Table includes financial data of the combined governmental funds



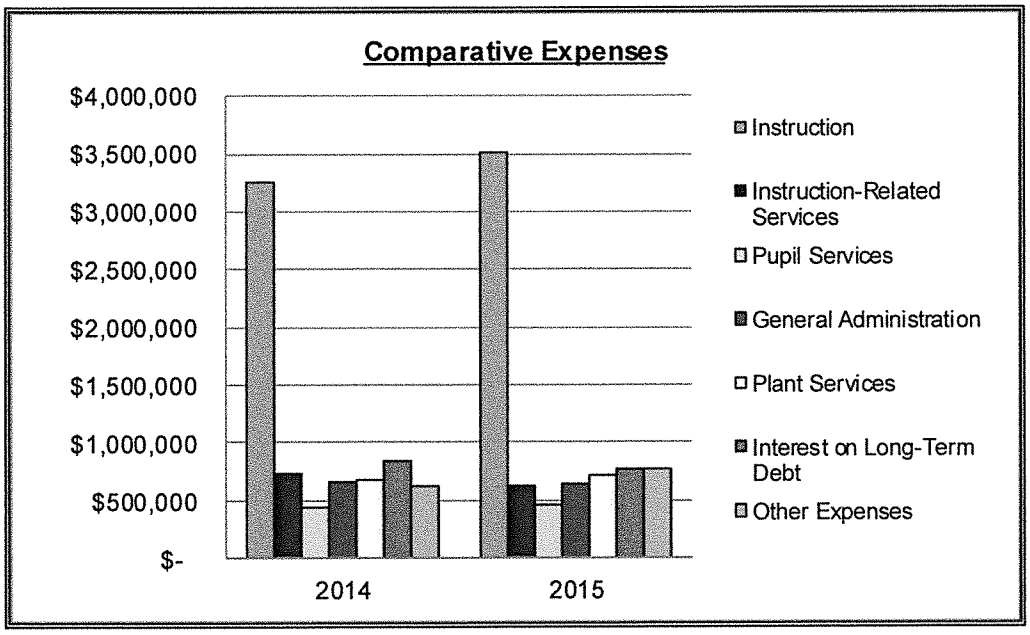
FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONTINUED)

GOVERNMENTAL ACTIVITIES (CONTINUED)

Schedule of Expenses For Governmental Functions

	FYE 2014 Amount	Percent of Total	FYE 2015 Amount	Percent of Total
Expenses				
Instruction	$ 3,246,783	45.02%	$ 3,506,278	46.89%
Instruction-Related Services	724,339	10.04%	624,844	8.36%
Pupil Services	432,966	6.00%	453,694	6.07%
General Administration	653,876	9.07%	645,455	8.63%
Plant Services	681,359	9.45%	718,793	9.61%
Interest on Long-Term Debt	850,778	11.80%	766,964	10.26%
Other Expenses	622,459	8.63%	762,399	10.19%
Total Expenses	$ 7,212,560	100.00%	$ 7,478,427	100.00%

Table includes financial data of the combined governmental funds



FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONTINUED)

GOVERNMENTAL ACTIVITIES (CONTINUED)

Comparative Schedule of Capital Assets

	Governmental Activities	
	2014	2015
Land	$ 948,870	$ 948,870
Sites and Improvements	2,485,365	2,519,365
Buildings and Improvements	27,201,585	27,213,070
Furniture and Equipment	598,572	619,190
Subtotals	31,234,392	31,300,495
Less: Accumulated Depreciation	(7,107,618)	(8,080,493)
Capital Assets, net	$ 24,126,774	$ 23,220,002

Capital assets, net of depreciation, decreased $906,772 due to accumulated depreciation growing at a faster rate than acquisitions and construction.

Comparative Schedule of Long-Term Liabilities

	Governmental Activities	
	2014	2015
Compensated Absences	$ 14,920	$ 46,967
General Obligation Bonds	15,602,580	16,510,000
Bond Premium	0	406,195
Certificates of Participation	3,675,000	3,580,000
Capital Leases	1,038,306	1,018,907
Early Retirement Incentives	16,884	0
Other Post Employment Benefits	12,801	33,198
Net Pension Liability - CalSTRS *	2,643,169	2,162,169
Net Pension Liability - CalPERS *	1,127,655	828,728
Totals *	$ 24,131,315	$ 24,586,164

* *The amounts presented for fiscal year 2013-14 have been adjusted to reflect the restatement discussed in Note 20 of these financial statements.*

Total long-term liabilities increased $454,849 due to the issuance of refunding general obligation bonds in the current year. The general obligation bonds are financed by the local taxpayers and represent 67% of the District's total long-term liabilities. The remaining long-term liabilities are primarily financed by the General Fund.

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONCLUDED)

GOVERNMENTAL ACTIVITIES (CONCLUDED)

The notes to the financial statements are an integral part of the financial presentation and contain more detailed information as to interest, principal, retirement amounts, and future debt retirement dates.

FINANCIAL ANALYSIS OF DISTRICT'S FUNDS

Comparative Schedule of Fund Balances

	Fund Balances June 30, 2014	Fund Balances June 30, 2015	Increase (Decrease)
General	$ 2,003,724	$ 1,860,472	$ (143,252)
Bond Interest and Redemption	632,024	671,041	39,017
Debt Service	725,062	794,882	69,820
Deferred Maintenance	75,158	90,950	15,792
Cafeteria	23,804	778	(23,026)
Corporation Debt Service	22	32	10
Building	246	247	1
County School Facilities	591	592	1
Capital Projects - Special Reserve	147,121	136,023	(11,098)
Corporation Acquisition	22	22	0
Totals	$ 3,607,774	$ 3,555,039	$ (52,735)

The fund balance of the General Fund decreased $143,252, while the combined fund balances of all other District governmental funds increased $90,517.

GENERAL FUND BUDGETARY HIGHLIGHTS

The District's budget is prepared in accordance with California law and is based on the modified accrual basis of accounting. Over the course of the year, the District revises its budget based on updated financial information. The original budget, approved at the end of June for July 1, is based on May Revise figures and updated 45 days after the State approves its final budget. In addition, the District revises its budget at First and Second Interim to reflect the most current financial information available at that point in time. The original and final budget for fiscal year 2014-15 is presented alongside the actual results on page 57.

ECONOMIC FACTORS BEARING ON THE DISTRICT'S FUTURE

On November 4, 2014, the voters of the State of California elected to approve Proposition 2 (State Budget: Budget Stabilization Account. Legislative Constitutional Amendment). The measure will alter the existing requirements for the Budget Stabilization Account (BSA) that was originally established with Proposition 58, passed in 2004. Proposition 2 is set to create a distinct budget stabilization fund known as the "Proposition 98 Reserve" or Public School System Stabilization Account (PSSSA).

ECONOMIC FACTORS BEARING ON THE DISTRICT'S FUTURE (CONCLUDED)

Proposition 2 also includes a provision that will limit the amount that many school districts may hold in reserves in future years. At this time, the fiscal impact of Proposition 2 is not immediately clear, since the ultimate impact will largely depend on how it is implemented at the state and local levels moving forward.

Fiscal year 2015-16 will be the third year of the projected eight year phase-in period for the new Local Control Funding Formula (LCFF). Although more information regarding the new funding and accountability standards was released during the past year, it is very likely that there will be additional modifications in the future. As a result, school district budgets should continue to be managed with a great degree of conservatism over the next few years. The District has an excellent track record in meeting this challenge in what has proven to be a cycle of lean years and prosperous years for education finances.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions regarding this report or need additional financial information, contact the District Office, Sausalito Marin City School District, 200 Phillips Drive, Marin City, California 94965.

BASIC FINANCIAL STATEMENTS

SAUSALITO MARIN CITY SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2015

	Governmental Activities
Assets	
Deposits and Investments (Note 2)	$ 3,879,729
Receivables (Note 4)	244,081
Capital Assets, Not Depreciated (Note 6)	948,870
Capital Assets, Net of Accumulated Depreciation (Note 6)	22,271,132
Total Assets	27,343,812
Deferred Outflows of Resources	
Pension Deferrals - CalSTRS (Note 12A)	219,038
Pension Deferrals - CalPERS (Note 12B)	103,996
Bond Refunding (Note 1I)	1,338,433
Total Deferred Outflows of Resources	1,661,467
Liabilities	
Accounts Payable and Other Current Liabilities	568,771
Accrued Interest Payable	238,107
Long-Term Liabilities:	
Portion Due or Payable Within One Year:	
Compensated Absences	11,742
General Obligation Bonds	355,000
Bond Premium	14,998
Certificates of Participation	95,000
Capital Leases	18,907
Portion Due or Payable After One Year:	
Compensated Absences (Note 1I)	35,225
General Obligation Bonds (Note 7)	16,155,000
Bond Premium (Note 1I)	391,197
Certificates of Participation (Note 9)	3,485,000
Capital Leases (Note 10)	1,000,000
Other Post Employment Benefits (Note 11)	33,198
Net Pension Liability - CalSTRS (Note 12A)	2,162,169
Net Pension Liability - CalPERS (Note 12B)	828,728
Total Liabilities	25,393,042
Deferred Inflows of Resources	
Pension Deferrals - CalSTRS (Note 12A)	532,415
Pension Deferrals - CalPERS (Note 12B)	284,760
Total Deferred Inflows of Resources	817,175
Net Position	
Net Investment in Capital Assets	3,043,602
Restricted:	
For Capital Projects	592
For Debt Service	1,227,848
For Educational Programs	142,399
For Other Purposes	1,778
Unrestricted (Deficit)	(1,621,157)
Total Net Position	$ 2,795,062

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

SAUSALITO MARIN CITY SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Functions	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities					
Instruction	$ 3,506,278		$ 664,500		$ (2,841,778)
Instruction-Related Services:					
Supervision of Instruction	112,861		43,367		(69,494)
Instructional Library and Technology	111,993				(111,993)
School Site Administration	399,990		43,555		(356,435)
Pupil Services:					
Home-to-School Transportation	2,577		12,355		9,778
Food Services	153,680		88,338		(65,342)
Other Pupil Services	297,437		164,936		(132,501)
General Administration:					
Data Processing Services	12,452		3,184		(9,268)
Other General Administration	633,003		33,289		(599,714)
Plant Services	718,793		51,901		(666,892)
Ancillary Services	478				(478)
Interest on Long-Term Debt	766,964				(766,964)
Other Outgo	761,921		212,259		(549,662)
Total Governmental Activities	$ 7,478,427	$ 0	$ 1,317,684	$ 0	(6,160,743)
General Revenues					
Taxes Levied for General Purposes					3,098,921
Taxes Levied for Debt Service					837,224
Taxes Levied for Specific Purposes					730
Federal and State Aid - Unrestricted					1,124,989
Interest and Investment Earnings					20,166
Miscellaneous					250,360
Total General Revenues					5,332,390
Change in Net Position					(828,353)
Net Position - July 1, 2014 (As Restated - Note 20)					3,623,415
Net Position - June 30, 2015					$ 2,795,062

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

SAUSALITO MARIN CITY SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2015

	General	Bond Interest and Redemption	Debt Service	Non-Major Governmental Funds	Total Governmental Funds
Assets					
Deposits and Investments (Note 2)	$ 2,176,647	$ 671,041	$ 794,882	$ 237,159	$ 3,879,729
Receivables (Note 4)	229,815			14,266	244,081
Due from Other Funds (Note 5)	22,109				22,109
Total Assets	$ 2,428,571	$ 671,041	$ 794,882	$ 251,425	$ 4,145,919
Liabilities and Fund Balances					
Liabilities:					
Accounts Payable	$ 568,099			$ 672	$ 568,771
Due to Other Funds (Note 5)				22,109	22,109
Total Liabilities	568,099			22,781	590,880
Fund Balances: (Note 14)					
Nonspendable	1,000			40	1,040
Restricted	142,399	$ 671,041	$ 794,882	1,631	1,609,953
Assigned				226,973	226,973
Unassigned	1,717,073				1,717,073
Total Fund Balances	1,860,472	671,041	794,882	228,644	3,555,039
Total Liabilities and Fund Balances	$ 2,428,571	$ 671,041	$ 794,882	$ 251,425	$ 4,145,919

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

SAUSALITO MARIN CITY SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2015

Total Fund Balances - Governmental Funds		$ 3,555,039
Amounts reported for governmental activities in the statement of net position are different from amounts reported in governmental funds due to the following:		
Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation. Capital assets and accumulated depreciation are:		
Capital Assets	$ 31,300,495	
Accumulated Depreciation	(8,080,493)	
Net		23,220,002
Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported:		
Deferred outflows of resources related to pensions		323,034
Deferred inflows of resources related to pensions		(817,175)
Unamortized costs: In governmental funds, any gain or loss that results from debt refunding activities is recognized in the current year. In the government-wide statements, the gain or loss is deferred and amortized as interest over the life of the new or refunded debt, whichever period is shorter. The deferred amount from refunding, reported as a deferred outflow of resources, was:		1,338,433
Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:		
Compensated Absences	$ 46,967	
General Obligation Bonds	16,510,000	
Bond Premium	406,195	
Certificates of Participation	3,580,000	
Capital Leases	1,018,907	
Other Post Employment Benefits	33,198	
Net Pension Liability - CalSTRS	2,162,169	
Net Pension Liability - CalPERS	828,728	
Total		(24,586,164)
Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmatured interest owing at the end of the period was:		(238,107)
Total Net Position - Governmental Activities		$ 2,795,062

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

SAUSALITO MARIN CITY SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	General	Bond Interest and Redemption	Debt Service	Non-Major Governmental Funds	Total Governmental Funds
Revenues					
LCFF Sources:					
State Apportionment / Transfers	$ 1,047,092			$ 50,000	$ 1,097,092
Local Taxes	3,098,921				3,098,921
Total LCFF Sources	4,146,013			50,000	4,196,013
Federal Revenue	346,510			82,676	429,186
State Revenue	313,049	$ 3,791		5,695	322,535
Local Revenue	851,628	834,853	$ 14,054	1,805	1,702,340
Total Revenues	5,657,200	838,644	14,054	140,176	6,650,074
Expenditures					
Current:					
Instruction	2,694,092				2,694,092
Supervision of Instruction	108,782				108,782
Instructional Library and Technology	106,600				106,600
School Site Administration	386,456				386,456
Home-To-School Transportation	20,618				20,618
Food Services				153,364	153,364
Other Pupil Services	294,425				294,425
Data Processing Services	10,376				10,376
Other General Administration	617,805				617,805
Plant Services	628,070				628,070
Facilities Acquisition and Construction	1,500			47,371	48,871
Ancillary Services	478				478
Other Outgo	616,631				616,631
Debt Service:					
Principal Retirement	19,399	15,791,941		95,000	15,906,340
Interest and Issuance Costs		1,930,130		102,215	2,032,345
Total Expenditures	5,505,232	17,722,071	0	397,950	23,625,253
Excess of Revenues Over (Under) Expenditures	151,968	(16,883,427)	14,054	(257,774)	(16,975,179)
Other Financing Sources (Uses)					
Operating Transfers In			55,766	492,440	548,206
Operating Transfers Out	(295,220)			(252,986)	(548,206)
Other Sources		16,922,444			16,922,444
Total Other Financing Sources (Uses)	(295,220)	16,922,444	55,766	239,454	16,922,444
Net Change in Fund Balances	(143,252)	39,017	69,820	(18,320)	(52,735)
Fund Balances - July 1, 2014	2,003,724	632,024	725,062	246,964	3,607,774
Fund Balances - June 30, 2015	$ 1,860,472	$ 671,041	$ 794,882	$ 228,644	$ 3,555,039

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

SAUSALITO MARIN CITY SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Net Change in Fund Balances - Governmental Funds		$ (52,735)
Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds due to the following:		
Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:		
Capital Outlay Expenditures	$ 66,103	
Depreciation Expense	(972,875)	
Net		(906,772)
Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:		15,906,340
Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premiums, were:		(16,510,000)
Bond premiums: In governmental funds, bond premiums are recognized as Other Financing Sources in the period they are received. In the government-wide statements, bond premiums are amortized as interest over the life of the debt. The premiums recognized and amortized for the period are:		
Premiums received during the period	$ (412,444)	
Premiums amortized for the period	6,249	
Net		(406,195)
Amortization of gain or loss from debt refunding: In governmental funds, any gain or loss resulting from debt refunding activities is recognized in the current year. In the government-wide statements, the gain or loss is deferred and amortized as interest over the life of the new or refunded debt, whichever period is shorter. Refunding costs recognized and amortized for the period are:		
Refunding costs recognized during the period	$ 1,359,024	
Refunding costs amortized for the period	(20,591)	
Net		1,338,433
Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized as an expenditure in the period that it becomes due. In the government-wide statements, it is recognized in the period incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from a prior period, was:		(224,591)
Compensated absences and early retirement incentives: In governmental funds, compensated absences and early retirement incentives are measured by the amounts paid during the period. In the statement of activities, compensated absences and early retirement incentives are measured by the amounts earned. The difference between amounts paid and amounts earned was:		(15,163)
Post employment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was:		(20,397)
Pensions: In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual basis pension costs and actual employer contributions was:		62,727
Change in Net Position of Governmental Activities		$ (828,353)

SAUSALITO MARIN CITY SCHOOL DISTRICT
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2015

	Agency Funds		Total Fiduciary Funds
	Student Body Funds	Willow Creek Academy	
Assets			
Deposits and Investments (Note 2)	$ 1,119	$ 16,594	$ 17,713
Total Assets	1,119	16,594	17,713
Liabilities			
Due to Student Groups	1,119		1,119
Due to Willow Creek Academy		16,594	16,594
Total Liabilities	1,119	16,594	17,713
Net Position			
Total Net Position	$ 0	$ 0	$ 0

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Sausalito Marin City School District (the "District") is a public educational agency operating under the applicable laws and regulations of the State of California. It is governed by a five member Board of Trustees elected by registered voters of the District, which comprises an area in Marin County. The District serves students in kindergarten through grade eight.

The District accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's *California School Accounting Manual.* The accounting policies of the District conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

The financial reporting entity consists of the following:

- The primary government
- Organizations for which the primary government is financially accountable
- Other organizations for which the primary government may determine, through exercise of management's professional judgment, that the inclusion of an organization that does not meet the financial accountability criteria is necessary in order to prevent the reporting entity's financial statements from being misleading. In such instances, the organization should be included as a component unit.

Component Units are legally separate organizations for which elected officials of the primary government (District) are financially accountable. The District is financially accountable for the Sausalito School District Financing Corporation (the "Corporation") and therefore the Corporation meets the reporting entity definition. Accordingly, the financial activities of the Corporation have been included in the financial statements of the District.

The following are those aspects of the relationship between the District and the Corporation that satisfy the financial reporting entity criteria:

- The Board of Directors for the Corporation is appointed by the District's Board.
- The Corporation has no employees or members. The District's Business Manager shall serve as the Chief Financial Officer and the District's Superintendent shall serve as the Chief Executive Officer of the Corporation. These individuals receive no additional compensation for work performed in these capacities.
- The District exercises significant influence over operations of the Corporation as the District will always be the sole lessee of all facilities owned by the Corporation. Any deficits incurred by the Corporation will be reflected in the lease payments of the District. Any surpluses of the Corporation revert to the District at the end of the lease period.
- All major financing arrangements, contracts, and financial transactions of the Corporation must have the consent of the District.
- The property, assets, profits, and net revenues of the Corporation are irrevocably dedicated to the District, subject to the indebtedness of the Corporation.
- The District has assumed a "moral obligation" and potentially a legal obligation for any debt incurred by the Corporation.

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Financial Reporting Entity (Concluded)

For financial presentation purposes, the Corporation's financial activity has been blended, or combined, with the financial data of the District. The financial activity of the Corporation is included in the Corporation Debt Service Fund and Corporation Acquisition Fund, and the certificates of participation issued by the Corporation are reported as a liability in the Statement of Net Position.

The Corporation is a nonprofit, public benefit corporation, incorporated under the laws of the State of California and recorded by the Secretary of State in 1996. The Corporation was formed for the sole purpose of providing financial assistance to the Sausalito Marin City School District by acquiring, constructing, remodeling, rehabilitating, equipping, improving and financing various public facilities, land and equipment and by leasing certain facilities, land and equipment for the use, benefit and enjoyment of the public served by the District.

Governmental Accounting Standards Board Statement No. 39 (GASB 39), *Determining Whether Certain Organizations are Component Units*, provides further guidance, stating that a legally separate organization should be reported as a component unit if specific criteria are met. The District has determined that there are no organizations, for which the District is not financially accountable, which should be reported within its financial reporting entity under GASB 39.

B. Implementation of New Accounting Pronouncements

In June 2012, the Governmental Accounting Standard Board (GASB) issued GASB Statement No. 68 (GASB 68), *Accounting and Financial Reporting for Pensions,* with required implementation for the District during the year ended June 30, 2015. The primary objective of GASB 68 is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regards to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency.

In November 2013, the Governmental Accounting Standard Board (GASB) issued GASB Statement No. 71 (GASB 71), *Pension Transition for Contributions Made Subsequent to the Measurement Date,* with required implementation for the District during the year ended June 30, 2015. The objective of this statement is to address an issue regarding application of the transition provisions of GASB 68. This issue relates to amounts associated with contributions, if any, made by a state or local government employer or nonemployer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability. The provisions of this statement are required to be applied simultaneously with the provisions of GASB 68.

The effect on beginning net position that resulted from implementing GASB 68 and GASB 71 is presented in Note 20.

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Presentation

Government-wide Financial Statements:

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the District and its component units. The effect of interfund activity within the governmental activities has been removed from these statements. The primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The government-wide financial statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the proprietary fund and fiduciary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for the governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

Fund Financial Statements:

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column, and all non-major funds are aggregated into one column. Fiduciary funds are reported by fund type.

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Fiduciary funds are reported using the economic resources measurement focus.

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Fiduciary funds use the accrual basis of accounting.

Revenues - Exchange and Non-exchange Transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. Under the modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, "available" means collectible within the current period or within 45, 60, 90 days after year-end, depending on the revenue source. However, to achieve comparability of reporting among California Districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to state apportionments, the California Department of Education has defined available as collectible within one year.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned Revenue:

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Certain grants received before eligibility requirements are met are recorded as unearned revenue. On governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have also been recorded as unearned revenue.

Expenses/Expenditures:

On an accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Basis of Accounting (Concluded)

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

E. Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity or retained earnings, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District maintains the following governmental fund types:

General Fund - The general fund is used to account for and report all financial resources not accounted for and reported in another fund.

Special Revenue Funds - Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted, committed, or assigned to expenditure for specified purposes other than debt service or capital projects. Other resources also may be reported in the fund if those resources are restricted, committed, or assigned to the specified purpose of the fund.

Debt Service Funds - Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Capital Projects Funds - Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The District's funds are organized into major, non-major, and fiduciary funds as follows:

Major Governmental Funds:

General Fund is the general operating fund of the District. For financial reporting purposes the financial activities and balances of the Special Revenue - Special Reserve Fund have been combined with the General Fund.

Bond Interest & Redemption Fund is used to account for District taxes received and expended to pay bond interest and redeem bond principal and related costs.

Debt Service Fund is used to account for payments made to the sinking fund, which is required by the lease purchase agreement that was entered into with California School Board Association Finance Corporation, for purposes of financing capital improvements at the District's two schools.

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Fund Accounting (Concluded)

Non-major Governmental Funds:

Deferred Maintenance Fund is used for the purpose of major repairs or replacement of District property.

Cafeteria Fund is used to account for revenues received and expenditures made to operate the District's cafeteria program.

Corporation Debt Service Fund is used to account for the payment of interest and redemption of principal on the outstanding certificates of participation issued by the Sausalito Marin City School District Financing Corporation.

Building Fund is used to account for acquisition of major governmental facilities financed from bond proceeds.

County School Facilities Fund is used to account for state apportionments (Education Code Sections 17009.5 and 17070.10-17076.10).

Capital Projects - Special Reserve Fund is used to account for proceeds from real property sales and capital outlays for District property.

Corporation Acquisition Fund is used to account for proceeds from the sale of certificates of participation that will be used to finance the renovation, construction, and modernization of the District's school facilities.

Fiduciary Funds:

Agency Funds are used to account for assets of others for which the District acts as an agent. The District maintains an agency fund for the student body account, which is used to account for the raising and expending of money to promote the general welfare, and educational experience of the student body. In addition, the District maintains an agency fund to account for receipts to be transferred to Willow Creek Academy. The District acts only as a cash conduit for these funds.

F. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. By state law, the District's Governing Board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's Governing Board satisfied these requirements.

These budgets are revised by the District's Governing Board and Superintendent during the year to give consideration to unanticipated income and expenditures. The original and final revised budget is presented for the General Fund as required supplementary information on page 57.

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Budgets and Budgetary Accounting (Concluded)

Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account (See Note 3).

G. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

H. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated at June 30.

I. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Equity

1. Deposits and Investments

The District is authorized to maintain cash in banks and revolving funds that are insured to $250,000 by the Federal Depository Insurance Corporation (FDIC).

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (Education Code Section 41001). The County is authorized to deposit cash and invest excess funds by California *Government Code* Section 53648 et seq. The funds maintained by the County are either secured by the FDIC or are collateralized.

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies; certificates of participation; obligations with first priority security; and collateralized mortgage obligations.

Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost.

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Equity (Continued)

2. Capital Assets

Capital assets purchased or acquired with an original cost of $5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the asset's lives are not capitalized, but are expensed as incurred. Depreciation on all capital assets is computed using a straight-line basis over the estimated useful lives in the following table:

Asset Class	Years
Sites and Improvements	14-36
Buildings and Improvements	10-40
Furniture and Equipment	5-20

3. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The District has two items that meet this criterion for reporting in this category. The first item represents employer contributions and state on-behalf payments made to the pension plans subsequent to the measurement date of the net pension liability and will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2016. The second item is the deferred amount on refunding, which resulted from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of net position includes a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The District has one item that meets this criterion for reporting in this category. This item is the net difference between projected and actual earnings on pension plan investments and will be recognized in pension expense over a closed period of five years.

4. Compensated Absences

All vacation pay is accrued when incurred in the government-wide financial statements. Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken, since such benefits do not vest, nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Equity (Continued)

5. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS), and additions to/deductions from the CalSTRS' and CalPERS' fiduciary net position have been determined on the same basis as they are reported by CalSTRS and CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

6. Long-term Liabilities

In the government-wide financial statements, long-term obligations are reported as liabilities in the Statement of Net Position. Premiums and discounts are deferred and amortized over the life of the obligation, when applicable. Liabilities are reported net of applicable premiums or discounts.

In the fund financial statements, governmental funds recognize premiums and discounts as well as issuance and refunding costs, when the debt is issued. The face amount of the debt issued, premiums, discounts, issuance and refunding costs are reported as other financing sources or uses.

7. Fund Balance

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The allowable classifications in the governmental fund financial statements are as follows:

Nonspendable Fund Balance consist of funds that are inherently nonspendable, due to their form (e.g. inventories and prepaid amounts), or that are legally or contractually required to be maintained intact.

Restricted Fund Balance consists of funds that have limitations on use that are externally enforceable by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance consists of funds that are set aside for a specific purpose by the district's highest level of decision making authority, the Governing Board. The Governing Board may commit fund balance by taking formal action, such as majority vote or resolution. The same formal action must be taken by the Governing Board to remove or change limitations placed on the funds.

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Equity (Continued)

7. Fund Balance (Concluded)

Assigned Fund Balance consists of funds that are set aside with the intent to be used for a specific purpose by the District. The Governing Board has delegated authority to the Superintendent and/or their designee to identify intended uses of assigned funds.

Unassigned Fund Balance consists of positive net resources of the General Fund in excess of what can properly be classified in the previous four categories. The Board is committed to maintain a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The District's minimum fund balance policy requires a Reserve for Economic Uncertainties, consisting of unassigned amounts equal to at least 10% of the General Fund operating expenditures and other financing uses.

The District considers restricted fund balances to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the District considers committed amounts to be reduced first, followed by assigned amounts and then unassigned amounts.

8. Local Control Funding Formula (LCFF)/Property Tax

As part of the 2013-14 State Budget Act, the formula for determining the level of funding per student changed from the "revenue limit" formula to the "Local Control Funding Formula" (LCFF). The LCFF creates base, supplemental and concentration grants as the new general purpose entitlement to replace most existing funding streams, including the State aid portion of the revenue limit and most State categorical programs from prior years. District funding under the LCFF is generally provided by a mix of State aid and local property taxes.

The County of Marin is responsible for assessing, collecting and apportioning property taxes to the District. Taxes are levied for each fiscal year on taxable real and personal property in the county. The levy is based on the assessed values as of the preceding January 1, which is also the lien date.

Property taxes on the secured roll are due on November 1 and February 1, and taxes become delinquent after December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date (January 1), and become delinquent if unpaid by August 31.

Secured property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The county apportions secured property tax revenue in accordance with the alternative method of distribution prescribed by Section 4705 of the California *Revenue and Taxation Code.* This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll, approximately October 1 of each year.

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

I. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Equity (Concluded)

8. Local Control Funding Formula (LCFF)/Property Tax (Concluded)

The County Auditor reports the amount of the District's allocated property tax revenue to the California Department of Education. Property taxes are recorded as local LCFF sources by the District. The California Department of Education reduces the District's LCFF entitlement by the District's local property tax revenue. Any balance remaining is paid from the State General Fund, and is known as LCFF State Aid.

Since the amount of property taxes received by the District exceeds the amount of the LCFF transition entitlement, the District is considered to be a "basic aid" school district, and is permitted to keep all of its property tax revenue. In addition, as guaranteed by the California Constitution, the State must apportion $120 per pupil to the District. However, the categorical aid that the District receives counts toward this requirement.

NOTE 2 - DEPOSITS AND INVESTMENTS

Summary of Deposits and Investments

Deposits and investments as of June 30, 2015, consist of the following:

	Governmental Activities	Fiduciary Activities
Cash in Bank		$ 1,119
Cash in Revolving Fund	$ 1,040	
Cash with Fiscal Agent	794,915	
County Pool Investments	3,083,774	16,594
Total Deposits and Investments	$ 3,879,729	$ 17,713

Cash in Bank

Cash in bank consists of all cash maintained in the commercial bank account owned by the District, exclusive of amounts held in revolving funds.

Cash in Revolving Fund

Cash in revolving fund consists of all cash maintained in commercial bank accounts that are used as revolving funds.

Cash with Fiscal Agent

Cash with Fiscal Agent includes funds of held by US Bank as trustee. The Debt Service Fund has $794,882 for the future pay-off of a capital lease. The Corporation Debt Service Fund has $11 for the future payment of interest and redemption of principal for certificates of participation and the Corporation Acquisition Fund has $22 remaining for the MLK Classroom Construction Project.

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

County Pool Investments

County pool investments consist of District cash held by the Marin County Treasury that is invested in the county investment pool. The fair value of the District's investment in the pool is reported in the financial statements at amounts that are based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio).

General Authorization

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the following schedule:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rate will adversely affect the fair value of an investment. Generally, as the length of the maturity of an investment increases, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury that purchases a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Segmented Time Distribution

Information about the sensitivity of the fair value of the District's investment to market interest rate fluctuations is provided by the following schedule that shows the distribution of the District's investment by maturity:

Governmental Activities:

Investment Type	Carrying Value	Fair Value	Less Than 1 Year	More Than 1 Year
County Pool Investments	$ 3,083,774	$ 3,084,440	$ 2,711,069	$ 372,705

Segmented Time Distribution (Concluded)

Fiduciary Activities:

Investment Type	Carrying Value	Fair Value	Less Than 1 Year	More Than 1 Year
County Pool Investments	$ 16,594	$ 16,598	$ 14,588	$ 2,006

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by the California Government Code, the District's investment policy, or debt agreements, and the actual rating as of the year-end for each investment type.

Governmental Activities:

Investment Type	Carrying Value	Fair Value	Rating as of Year End		
			AAA	Aa	Unrated
County Pool Investments	$ 3,083,774	$ 3,084,440			$ 3,083,774

Fiduciary Activities:

Investment Type	Carrying Value	Fair Value	Rating as of Year End		
			AAA	Aa	Unrated
County Pool Investments	$ 16,594	$ 16,598			$ 16,594

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond the amount stipulated by the California Government Code. However, the District does not hold any investments in any one issuer, at year-end, that represents five percent or more of the total investments held by the District.

NOTE 2 - DEPOSITS AND INVESTMENTS (CONCLUDED)

Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2015, the District does not have a bank balance that is exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging financial institution's trust department or agent, but not in the name of the District.

Custodial Credit Risk - Investments

This is the risk that in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The District does not have a policy limiting the amount of securities that can be held by counterparties. As of June 30, 2015, the District does not have any investments that are held by counterparties.

Derivative Investments

The District does not directly invest in any derivative investments. Information related to the use of derivative investments by the Marin County Treasury was not available.

NOTE 3 - EXCESS OF EXPENDITURES OVER APPROPRIATIONS

There were no excess of expenditures over appropriations in the General Fund at June 30, 2015.

NOTE 4 - RECEIVABLES

Receivables at June 30, 2015 consist of the following:

	General Fund	Non-Major Governmental Funds	Totals
Federal Government	$ 46,379	$ 13,383	$ 59,762
State Government	33,748	883	34,631
Local Governments	149,688		149,688
Totals	$ 229,815	$ 14,266	$ 244,081

NOTE 5 - INTERFUND ACTIVITIES

Interfund transactions are reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

A. Due From/Due To Other Funds

All interfund receivables and payables are scheduled to be paid within one year. Individual fund interfund receivable and payable balances at June 30, 2015 are as follows:

Funds	Interfund Receivables	Interfund Payables
General	$ 22,109	
Cafeteria		$ 22,109
Totals	$ 22,109	$ 22,109

B. Interfund Transfers

Interfund transfers consist of operating transfers from funds receiving revenue to funds through which the resources are to be expended.

Interfund transfers for fiscal year 2014-15 were as follows:

Funds	Transfers In	Transfers Out
General		$ 295,220
Debt Service	$ 55,766	
Cafeteria	42,000	
Corporation Debt Service	197,220	
Capital Projects - Special Reserve	253,220	252,986
Totals	$ 548,206	$ 548,206

Transfer $42,000 from General Fund to Cafeteria Fund to support the cafeteria program.

Transfer $197,453 from General Fund to Capital Projects - Special Reserve Fund for the debt service payment on outstanding 2013 certificates of participation.

Transfer $55,767 from General Fund to Capital Projects - Special Reserve Fund for capital lease sinking fund payment.

Transfer $55,766 from Capital Projects - Special Reserve Fund to Debt Service Fund for capital lease sinking fund payment.

Transfer $197,220 from Capital Projects - Special Reserve Fund to Corporation Debt Service Fund for debt service payment on outstanding 2013 certificates of participation.

NOTE 6 - CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2015, is shown below:

	Balances July 1, 2014	Additions	Deletions	Balances June 30, 2015
Land	$ 948,870			$ 948,870
Sites and Improvements	2,485,365	$ 34,000		2,519,365
Buildings and Improvements	27,201,585	11,485		27,213,070
Furniture and Equipment	598,572	20,618		619,190
Totals at Historical Cost	31,234,392	66,103	$ 0	31,300,495
Less Accumulated Depreciation for:				
Sites and Improvements	1,332,759	76,708		1,409,467
Buildings and Improvements	5,603,012	852,788		6,455,800
Furniture and Equipment	171,847	43,379		215,226
Total Accumulated Depreciation	7,107,618	972,875	0	8,080,493
Governmental Activities Capital Assets, net	$ 24,126,774	$ (906,772)	$ 0	$ 23,220,002

Depreciation expense was charged to governmental activities as follows:

Instruction	$ 861,846
Instructional Library, Media, and Technology	5,393
School Site Administration	15,795
Home-to-School Transportation	2,577
Food Services	1,830
All Other Pupil Services	3,174
Data Processing Services	2,076
Other General Administration	1,466
Plant Services	78,718
Total Depreciation Expense	$ 972,875

NOTE 7 - GENERAL OBLIGATION BONDS

On February 11, 2015, the District issued $16,510,000 of 2015 refunding general obligation bonds with interest rates ranging from 2.00% to 5.00%. The refunding bonds were issued to lower the District's debt service requirements and reduce the tax burden on property owners in the District. The outstanding general obligation debt of the District as of June 30, 2015, was as follows:

A. Current Interest Bonds

Date of Issue	Interest Rate %	Maturity Date	Amount of Original Issue	Outstanding July 1, 2014	Issued Current Year	Redeemed Current Year	Outstanding June 30, 2015
8/18/05	3.65-5.50	8/1/30	$ 7,640,000	$ 6,055,000		$ 6,055,000	$ 0
9/7/06	3.25-4.125	8/1/22	1,680,000	1,055,000		1,055,000	0
9/7/06	3.85-4.375	8/1/28	3,110,000	3,100,000		3,100,000	0
2/11/15	2.00-5.00	8/1/42	16,510,000	0	$ 16,510,000		16,510,000
			$ 28,940,000	$ 10,210,000	$ 16,510,000	$ 10,210,000	$ 16,510,000

NOTE 7 - GENERAL OBLIGATION BONDS (CONCLUDED)

A. Current Interest Bonds (Concluded)

The annual requirements to amortize the general obligation bonds, as of June 30, 2015, are as follows:

Year Ended June 30	Principal	Interest	Totals
2016	$ 355,000	$ 548,727	$ 903,727
2017	130,000	559,656	689,656
2018	150,000	556,856	706,856
2019	175,000	553,606	728,606
2020	200,000	548,856	748,856
2021-2025	1,405,000	2,611,081	4,016,081
2026-2030	2,320,000	2,208,131	4,528,131
2031-2035	3,460,000	1,650,413	5,110,413
2036-2040	4,730,000	1,012,675	5,742,675
2041-2045	3,585,000	186,216	3,771,216
Totals	$ 16,510,000	$ 10,436,217	$ 26,946,217

B. Capital Appreciation Bonds

Date of Issue	Accretion Rate %	Maturity Date	Amount of Original Issue	Outstanding July 1, 2014	Accreted Interest Current Year	Redeemed Current Year	Outstanding June 30, 2015
9/7/06	3.25-4.125	8/1/33	$ 309,991	$ 554,810	$ 25,786	$ 580,596	$ 0
9/7/06	3.85-4.375	8/1/42	3,159,933	4,837,770	163,575	5,001,345	0
			$ 3,469,924	$ 5,392,580	$ 189,361	$ 5,581,941	$ 0

NOTE 8 - DEFEASED DEBT

On February 11, 2015, the District issued $16,510,000 of 2015 general obligation refunding bonds and deposited the proceeds from the sale in the amount of $16,922,444 into irrevocable escrow accounts to advance refund, through an in-substance defeasance, the District's outstanding Series 2005, Series 2006A and Series 2006B general obligation bonds.

The refunding bond proceeds were distributed to escrow accounts as follows: $5,829,859 to refund the Series 2005 general obligation bonds, with principal maturities from August 1, 2015 through August 1, 2030; $1,866,474 to refund the Series 2006A general obligation bonds, with principal maturities from August 1, 2015 through August 1, 2033; $9,067,530 to refund the Series 2006B general obligation bonds, with principal maturities from August 1, 2015 through August 1, 2042; and $158,581 to pay costs of issuance.

As a result, the refunded general obligation bonds are considered to be defeased and the escrowed assets and the liabilities for these bonds have been removed from these financial statements. The refunding will reduce the District's debt service payments by $4,115,636 and resulted in an economic gain of $2,649,330.

NOTE 9 - CERTIFICATES OF PARTICIPATION

On February 12, 2012, the Sausalito School District Financing Corporation issued certificates of participation in the principal amount of $3,675,000 to provide financing for the MLK Jr. Academy Classroom Construction Project. At June 30, 2015, the principal balance outstanding was $3,580,000.

The annual requirements to amortize the certificates of participation as of June 30, 2015 are as follows:

Year Ended June 30	Principal	Interest	Totals
2016	$ 95,000	$ 101,669	$ 196,669
2017	95,000	100,980	195,980
2018	95,000	100,125	195,125
2019	95,000	99,080	194,080
2020	95,000	97,845	192,845
2021-2025	510,000	460,092	970,092
2026-2030	575,000	388,447	963,447
2031-2035	675,000	292,509	967,509
2036-2040	800,000	166,771	966,771
2041-2045	545,000	29,138	574,138
Totals	$ 3,580,000	$ 1,836,656	$ 5,416,656

NOTE 10 - CAPITAL LEASES

A. On December 1, 2002, the District entered into a $1,000,000 lease agreement to finance the remodel of its existing school facilities and the update of its technology systems. The agreement requires the District to make fifteen (15) annual payments of $55,766 to a sinking fund maintained by US Bank. The sum of the annual payments plus interest earned on the sinking fund balance are expected to be sufficient to make a single $1,000,000 lease payment on December 19, 2017 and pay-off the entire lease balance at that time. The lease does not include a prepayment option. The agreement provides for title to pass upon expiration of the lease period. Future required sinking fund payments as of June 30, 2015 are as follows:

Year Ended June 30	Sinking Fund Payments
2016	55,766
2017	55,766
2018	55,766
Total sinking fund payments remaining	$ 167,298
Lease payment due December 19, 2017	$ 1,000,000

At June 30, 2015, the Debt Service Fund has a fund balance of $794,882. The District will receive no sublease rental revenues nor pay any contingent rentals for the leased assets.

NOTE 10 - CAPITAL LEASES (CONCLUDED)

B. The District entered into a lease agreement to finance the acquisition of energy management equipment valued at $156,600. The agreement provides for title to pass upon expiration of the lease period.

The future minimum lease payment under this agreement is as follows:

Year Ended June 30	Lease Payment
2016	$ 19,399
Less amounts representing interest	(492)
Present value of net minimum lease payment	$ 18,907

The District will receive no sublease rental revenues nor pay any contingent rentals for the energy management equipment.

NOTE 11 - OTHER POST EMPLOYMENT BENEFITS

From an accrual accounting perspective, the cost of other post employment benefits (OPEB), like the cost of pension benefits, generally should be associated with the periods in which the cost occurs, rather than in future years when the benefits are paid or provided. Governmental Accounting Standards Board Statement No. 45 requires an accrual basis measurement and recognition of OPEB cost over a period that approximates employees' years of service and provides information about actuarial accrued liabilities associated with OPEB and to what extent progress is being made in funding the plan.

Plan Descriptions: The District provides medical coverage to classified employees, with at least 15 years of service in the District who retire before the age of 65 and are at least 55 at the time of retirement. The District also provides medical coverage to certain administrators and confidential and classified management employees who retire before the age of 65 and are at least 55 at the time of retirement. The District subsidized coverage ceases after 24 months or at age 65, whichever occurs first. The District contributes up to the employee only rate towards retiree health premiums up to the District's annual cap, which was $10,191 at the time of the valuation.

All contracts with District employees will be renegotiated at various times in the future and, thus, costs and benefits are subject to change. Benefits and contribution requirements (both employee and employer) for the OPEB Plan are established by various labor agreements.

The District had twenty (20) active employees and one (1) retired employee covered by the OPEB Plan as of July 1, 2013, the effective date of the triennial OPEB valuation. For the District, OPEB benefits are administered by District personnel. No separate financial statements are issued.

Funding Policy: The District currently pays for post employment health care benefits on a pay-as-you-go basis, and these financial statements assume that pay-as-you-go funding will continue.

NOTE 11 - OTHER POST EMPLOYMENT BENEFITS (CONCLUDED)

Annual OPEB Cost and Net OPEB Obligation: The following table shows the components of the District's annual OPEB cost for the fiscal year ended June 30, 2015, the amount contributed to the plan, and changes in the District's net OPEB obligation that resulted in a net OPEB obligation of $33,198 for the year ended June 30, 2015.

Annual required contribution (ARC)	$ 20,625
Interest on Net OPEB Obligation	512
Adjustment to ARC	(740)
Annual OPEB cost	20,397
Contributions for the fiscal year	(0)
Increase in Net OPEB Obligation	20,397
Net OPEB Obligation - June 30, 2014	12,801
Net OPEB Obligation - June 30, 2015	$ 33,198

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation for the last three fiscal years are presented below:

Fiscal Year Ended	Annual OPEB Cost	Percentage Contributed	Net OPEB Obligation
June 30, 2015	$ 20,397	0.0%	$ 33,198
June 30, 2014	20,625	37.9%	12,801
June 30, 2013	N/A	N/A	N/A

Actuarial Methods and Assumptions: Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and plan members. The projection of future benefits for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of future events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

In the July 1, 2013, actuarial valuation, the liabilities were computed using the projected unit credit cost method and the District's unfunded actuarial accrued liability is being amortized on the level dollar basis over an open 30 year amortization period. The actuarial assumptions utilized a 4% discount rate, the expected long-term rate of return on District assets. The valuation assumes an initial medical cost rate of 8%, which grades down to an ultimate rate of 5% by the 4th year, and constant 4% cost rate for dental and vision.

NOTE 12 - RETIREMENT PLANS

Qualified employees are covered under retirement plans maintained by agencies of the State of California. Certificated employees are eligible to participate under the multiple-employer, cost-sharing defined benefit plan administered by the California State Teachers' Retirement System (CalSTRS) and classified employees are eligible to participate under the multiple-employer, cost-sharing defined benefit plan administered by the California Public Employees' Retirement System (CalPERS).

A. California State Teachers' Retirement System (CalSTRS)

Plan Descriptions, Benefits Provided and Employees Covered

The California State Teachers Retirement System (CalSTRS) administers a defined benefit plan, the State Teachers' Retirement Plan, which provides pension benefits to California full-time and part-time public school teachers and certain other employees of the public school system. The State Teachers' Retirement Plan (STRP) is a multiple-employer, cost-sharing defined benefit plan comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs and to defray reasonable expenses for administering the STRP. The Teachers' Retirement Board (board) has exclusive control over the administration of the retirement system plans and the investment of funds. Although CalSTRS is the administrator of the STRP, the State of California is the sponsor of the STRP and obligor of the trust. In addition, the state is both an employer and nonemployer contributing entity of the STRP. CalSTRS issues a stand-alone comprehensive annual financial report available to the public that can be found on the CalSTRS website.

Defined Benefit Program:

The Defined Benefit Program has two benefit formulas: (1) CalSTRS 2% at 60 with members first hired on or before December 31, 2012, to perform services that could be creditable to CalSTRS and (2) CalSTRS 2% at 62 with members first hired on or after January 1, 2013, to perform services that could be creditable to CalSTRS. Members are eligible for normal retirement at age 60 (CalSTRS 2% at 60) or age 62 (CalSTRS 2% at 62), with a minimum of five years of credited service. After earning five years of credited service, members become fully vested in retirement benefits. There is a postretirement annual benefit adjustment increase of 2.0 percent per year on a simple basis and this benefit is vested for members who pay the higher contribution rates enacted in AB 1469, or retired in 2014. The Defined Benefit Program provides retirement benefits based on a members' final compensation, age and years of service credit. In addition, the retirement program provides benefits to members upon disability and to survivors/beneficiaries upon the death of eligible members. The Teachers' Retirement Law (Education Code Section 22000 et. seq.), as enacted and amended by the California Legislature, established the plan and CalSTRS as the administrator. The benefit terms of the plan may be amended through legislation.

Purchasing power protection is provided to members of the Defined Benefit Program through the Purchasing Power Protection Program. Quarterly annual distributions to retired and disabled members and beneficiaries restore purchasing power up to 85% of the initial monthly allowance. Funding for this program is from School Lands Revenue and the Supplemental Benefit Maintenance Account.

NOTE 12 - RETIREMENT PLANS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

Plan Descriptions, Benefits Provided and Employees Covered (Concluded)

Defined Benefit Supplement Program:

The Defined Benefit Supplement Program, established pursuant to Chapter 74, Statutes of 2000 (AB 1509), is a defined benefit pension program that operates within the STRP. All members of the Defined Benefit Program who make contributions to CalSTRS on creditable compensation earned on and after January 1, 2001, have an account under the Defined Benefit Supplement Program and are eligible to receive a Defined Benefit Supplement benefit based on the amount of funds contributed to the Defined Benefit Supplement account. Membership in the Defined Benefit Supplement Program is mandatory. Interest is credited to the nominal DBS Program accounts at the minimum guaranteed annual rate established by the board prior to each plan year, which was 3% for the fiscal year ended June 30, 2014. The board may credit additional earnings to members' nominal accounts if actual investment earnings exceed the minimum guaranteed annual rate and meet the criteria set out in board policy.

Cash Balance Benefit Program:

The Cash Balance Benefit Program, established under Chapter 592, Statutes of 1995 (AB 1298), and subsequently merged into the STRP by Chapter 1048, Statutes of 1998 (SB 2085), is a defined benefit pension program. The Cash Balance Benefit Program is designed for employees of California's public schools who are hired to perform creditable service for less than 50% of the full-time equivalent for the position. Participation in the Cash Balance Benefit Program is optional; a school district or county office of education may elect to offer the Cash Balance Benefit Program. The District has not made this election.

STRP Replacement Benefits Program:

The STRP Replacement Benefits Program is an excess benefits arrangement for Defined Benefit Program members that is administered as a qualified excess benefit arrangement through a separate pension program apart from the other three STRP programs and is established in accordance with Internal Revenue Code (IRC) Section 415(m). IRC Section 415(b) imposes a dollar limit on the annual retirement benefits an individual may receive from a qualified defined benefit pension plan. The limit for individual CalSTRS members varies based on the age at which they retire. In 2014, the federal dollar limit for retirees is $210,000, without considering the member's retirement age. Under CalSTRS 2% at 62, members will not receive any benefits in excess of the IRC Section 415(b) limit.

Contributions

Defined Benefit Program:

Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law (Education Code Section 22000 et seq.) Contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial cost method. The statutory contribution rates and other sources of contributions to the Defined Benefit Program are as follows:

NOTE 12 - RETIREMENT PLANS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

Contributions (Continued)

Defined Benefit Program (Concluded):

Members: Under CalSTRS 2% at 60, the member contribution rate was 8.0% of applicable member earnings. Under CalSTRS 2% at 62, members contribute 50% of the normal cost of their retirement plan, which resulted in a contribution rate of 8.0% of applicable member earnings. In general, member contributions cannot increase unless members are provided with some type of "comparable advantage" in exchange for such increases. Under previous law, the Legislature could reduce or eliminate the 2% annual benefit adjustment increase to retirement benefits. As a result of AB 1469, effective July 1, 2014, the Legislature cannot reduce the 2% annual benefit adjustment for members who retire on or after January 1, 2014, and in exchange for this "comparable advantage," the member contribution rates have been increased by an amount that covers the portion of the 2% annual benefit adjustment.

Employers: The required contribution rate was 8.25% of applicable member earnings. In accordance with AB 1469, employer contributions will increase from 8.25% to a total of 19.1% of applicable member earnings phased in over the next seven years, beginning in fiscal year 2014-15. The contribution rate for fiscal year 2014-15 was 8.88%.

State: The required contribution was 2.017% of the members' creditable earnings from the fiscal year ending in the prior calendar year. In addition, beginning October 1, 1998, a statutory contribution rate of 0.524%, adjustable annually in 0.25% increments up to a maximum of 1.505%, of the creditable earnings from the fiscal year ending in the prior calendar year per Education Code Section 22955(b). This contribution is reduced to zero if there is no unfunded actuarial obligation and no normal cost deficit for benefits in place as of July 1, 1990. Based on the actuarial valuation, as of June 30, 2012 there was no normal cost deficit, but there was an unfunded obligation for benefits in place as of July 1, 1990. As a result, the state was required to make quarterly payments beginning in October 1, 2013, at an additional contribution rate of 1.024%.

The amount of District contributions to CalSTRS for the fiscal year ended June 30, 2015, was 8.88% of applicable member earnings in the fiscal year. The District's contribution to CalSTRS for the fiscal year ended June 30, 2015 was $139,115.

Defined Benefit Supplement Program

Beginning July 1, 2002, for creditable service in excess of one year credit within one fiscal year, member contributions of 2% and employer contributions of 8% are credited to the members nominal Defined Benefit Supplement Program account (up to the compensation cap). Contributions for compensation as a result of retirement incentives or limited-term enhancements are credited to the members' Defined Benefit Supplement Program accounts for CalSTRS 2% at 60 members.

Cash Balance Benefit Program

The District does not participate in this program.

NOTE 12 - RETIREMENT PLANS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

Contributions (Concluded)

STRP Replacement Benefits Program

The program is funded as needed. Contributions that would otherwise be credited to the Defined Benefit Program each month are instead credited to the Replacement Benefits Program to fund monthly program costs. Monthly employer contributions are received and paid to members in amounts equivalent to the benefits not paid as a result of IRC Section 415(b), subject to withholding for any applicable income or employment taxes.

Actuarial Methods and Assumptions

The total pension liability for the STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2013, and rolling forward the total pension liability to June 30, 2014. The financial reporting actuarial valuation as of June 30, 2013, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2013
Experience Study	July 1, 2006 through June 30, 2010
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return [1]	7.60%
Consumer Price Inflation	3.00%
Wage Growth	3.75%
Post-retirement Benefit Increases	2.00% simple for DB
	Not applicable for DBS/CBB

[1] *Net of investment expenses, but gross of administrative expenses. CalSTRS uses a 7.5% assumed investment rate of return for funding purposes, which is net of administrative expenses.*

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on RP2000 series tables adjusted to fit CalSTRS experience. RP2000 series tables are an industry standard set of mortality rates published by the Society of Actuaries. Refer to CalSTRS July 1, 2006 - June 30, 2010 Experience Analysis available on CalSTRS website for more information.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investments expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance - PCA) as an input to the process. Based on the model from CalSTRS consulting actuary's (Milliman) investment practice, a best estimate range was determined by assuming the portfolio is re-balanced annually and that annual returns are lognormally distributed and independent from year to year to develop expected percentiles for the long-term distribution of annualized returns. The assumed asset allocation by PCA is based on board policy for target asset allocation in effect February 2, 2012, the date the current experience study was approved by the board.

NOTE 12 - RETIREMENT PLANS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

Actuarial Methods and Assumptions (Concluded)

Best estimates of 10-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term* Expected Real Rate of Return
Global Equity	47%	4.50%
Private Equity	12%	6.20%
Real Estate	15%	4.35%
Inflation Sensitive	5%	3.20%
Fixed Income	20%	0.20%
Cash / Liquidity	1%	0.00%
Total	100%	

** 10-year geometric average*

Discount Rate

The discount rate used to measure the total pension liability was 7.60%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increases per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.60%) and assuming that contributions, benefit payments, and administrative expenses occur midyear. Based on those assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability of the Plan as of the measurement date, calculated using the discount rate of 7.60%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.60%) or one percentage point higher (8.60%) than the current rate:

	Discount Rate 1% Decrease 6.60%	Discount Rate Current Rate 7.60%	Discount Rate 1% Increase 8.60%
District's proportionate share of the net pension liability	$ 3,370,256	$ 2,162,169	$ 1,154,844

NOTE 12 - RETIREMENT PLANS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

District's Proportionate Share of the Net Pension Liability, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

The State of California is considered to be a nonemployer contributing entity of the STRP. The state's proportionate share of the collective net pension liability used in the proportionate share calculation was 37.65% for the year ended June 30, 2014. The District's proportionate share of the STRP net pension liability and deferred items was calculated by multiplying the District's proportionate share of contributions for employers and nonemployer contributing entity by the aggregate amounts reported by CalSTRS as of June 30, 2014. As of June 30, 2015, the District reported a liability of $2,162,169 for its proportionate share of the net pension liability.

The District's proportionate share of the net pension liability as of June 30, 2013 and June 30, 2014 was as follows:

	CalSTRS
Proportion - June 30, 2013	0.0037%
Proportion - June 30, 2014	0.0037%
Change - Increase (Decrease)	0.0000%

For the fiscal year ended June 30, 2015, the District recognized pension expense of $186,650. At June 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
District contributions subsequent to the measurement date	$ 139,115	
District's Proportionate share of State On-Behalf payments subsequent to the measurement date	79,923	
Net differences between projected and actual earnings on pension plan investments *		$ 532,415
Totals	$ 219,038	$ 532,415

* Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

$139,115 reported as deferred outflows of resources were related to District contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2016. The District also recognized revenue in the amount of $79,923 for their proportionate support provided by the state as on-behalf payments subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2016.

NOTE 12 - RETIREMENT PLANS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

District's Proportionate Share of the Net Pension Liability, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions (Concluded)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30	
2016	$ 133,104
2017	133,104
2018	133,104
2019	133,103

Pension Plan's Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the comprehensive annual financial report issued by CalSTRS available on their website. The pension plan's fiduciary net position has been determined on the same basis used by the pension plan. CalSTRS maintains its accounting records using the accrual basis of accounting. It recognizes member contributions in the period in which the contributions are earned. CalSTRS recognizes employer and state contributions when earned and the employer or state has made a formal commitment to provide the contributions.

B. California Public Employees' Retirement System (CalPERS)

Plan Description, Benefits Provided, and Employees Covered

The District contributes to the Employers Schools Pool Plan (the Plan) under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer defined benefit pension plan administered by the CalPERS. All employees who work at least half time or are appointed to a job that will last at least six months and one day are eligible for CalPERS. Benefits vest after five years. Employees are eligible to retire at or after age 50 having attained five years of credited service and are entitled to an annual retirement benefit, payable monthly for life. Employees hired after January 1, 2013 with five years of credit service must be at least age 52 to retire. The Plan provides retirement, disability, and disability benefits, and annual cost-of-living adjustments to plan members and beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate.

NOTE 12 - RETIREMENT PLANS (CONTINUED)

B. California Public Employees' Retirement System (CalPERS) (Continued)

Contributions (Concluded)

The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Active plan members who entered into the plan prior to January 1, 2013 are required to contribute 7.0% of their salary, and new members entering into the plan on or after January 1, 2013 shall pay the higher of fifty percent of normal costs or 6.0% of their salary. The District's contractually required contribution rate for the fiscal year ended June 30, 2015 was 11.771% of annual payroll. The District's contribution to CalPERS for the fiscal year ended June 30, 2015 was $103,996.

Pension Liabilities, Pension Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

As of June 30, 2015, the District reported a liability of $828,728 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2013 rolled forward to June 30, 2014 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability as of June 30, 2013 and June 30, 2014 was as follows:

	CalPERS
Proportion - June 30, 2013	0.0073%
Proportion - June 30, 2014	0.0073%
Change - Increase (Decrease)	0.0000%

For the fiscal year ended June 30, 2015, the District recognized pension expense of $73,657. At June 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
District contributions subsequent to the measurement date	$ 103,996	
Net differences between projected and actual earnings on pension plan investments		$ 284,760
Totals	$ 103,996	$ 284,760

NOTE 12 - RETIREMENT PLANS (CONTINUED)

B. California Public Employees' Retirement System (CalPERS) (Continued)

Pension Liabilities, Pension Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Concluded)

$103,996 reported as deferred outflows of resources related to District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30	
2016	$ 71,190
2017	71,190
2018	71,190
2019	71,190

Actuarial Assumptions

The total pension liability in the June 30, 2013 actuarial valuations were determined using the following actuarial methods and assumptions:

	CalPERS
Valuation Date	June 30, 2013
Measurement Date	June 30, 2014
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	7.50%
Inflation	2.75%
Salary Increases (1)	
Investment Rate of Return (2)	7.50%
Post Retirement Benefit Increase (3)	

(1) Varies by entry age and service
(2) Net of pension plan investment and administrative expenses, includes inflation
(3) Contract COLA up to 2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

Mortality rate table used was developed based on CalPERS specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.

All other actuarial assumptions used in the June 30, 2013 valuation were based on the results of an actuarial experience study for the period 1997 to 2011, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found on the CalPERS' website.

NOTE 12 - RETIREMENT PLANS (CONTINUED)

B. California Public Employees' Retirement System (CalPERS) (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.50%. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Pool. The results of the crossover testing for the Pool are presented in a detailed report that can be obtained at CalPERS's website.

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.50% investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.65%. Using this lower discount rate has resulted in a slightly higher total pension liability and net pension liability. For the Pool, this difference was deemed immaterial.

CalPERS is scheduled to review all actuarial assumptions as part of its regular asset liability management review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations through at least the 2017-18 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as we have changed our methodology.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

NOTE 12 - RETIREMENT PLANS (CONCLUDED)

B. California Public Employees' Retirement System (CalPERS) (Concluded)

Discount Rate (Concluded)

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1 - 10(a)	Real Return Years 11+(b)
Global Equity	47.0%	5.25%	5.71%
Global Fixed Income	19.0%	0.99%	2.43%
Inflation Sensitive	6.0%	0.45%	3.36%
Private Equity	12.0%	6.83%	6.95%
Real Estate	11.0%	4.50%	5.13%
Infrastructure and Forestland	3.0%	4.50%	5.09%
Liquidity	2.0%	-0.55%	-1.05%
Total	100%		

(a) An expected inflation of 2.5% used for this period
(b) An expected inflation of 3.0% used for this period

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability of the Plan as of the measurement date, calculated using the discount rate of 7.50%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.50%) or one percentage point higher (8.50%) than the current rate:

	Discount Rate 1% Decrease 6.50%	Discount Rate Current Rate 7.50%	Discount Rate 1% Increase 8.50%
District's proportionate share of the net pension liability	$ 1,453,778	$ 828,728	$ 306,436

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report.

C. Social Security

As established by Federal law, all public sector employees who are not members of their employer's existing retirement system (CalSTRS or CalPERS) must be covered by social security or an alternative plan. The District has elected to use Social Security as its alternative plan. Contributions made by the District and participating employees vest immediately. The District and participating employees were required to contribute 6.2% of employee gross earnings, up to the annual limit.

NOTE 13 - LONG-TERM LIABILITIES

The changes in long-term liabilities for the year ended June 30, 2015, is shown below:

	Balances July 1, 2014	Additions	Deductions	Balances June 30, 2015	Due within One Year
Compensated Absences	$ 14,920	$ 46,967	$ 14,920	$ 46,967	$ 11,742
General Obligation Bonds:					
Current Interest	10,210,000	16,510,000	10,210,000	16,510,000	355,000
Capital Appreciation	5,392,580	189,361	5,581,941	0	
Bond Premium	0	412,444	6,249	406,195	14,998
Certificates of Participation	3,675,000		95,000	3,580,000	95,000
Capital Leases	1,038,306		19,399	1,018,907	18,907
Early Retirement Incentives	16,884		16,884	0	
Other Post Employment Benefits	12,801	20,397		33,198	
Net Pension Liability - CalSTRS *	2,643,169		481,000	2,162,169	
Net Pension Liability - CalPERS *	1,127,655		298,927	828,728	
Totals *	$ 24,131,315	$ 17,179,169	$ 16,724,320	$ 24,586,164	$ 495,647

** The July 1, 2014 balance has been adjusted to reflect the restatement described in Note 20.*

General obligation bonds are obligations of the Bond Interest and Redemption Fund, which is financed primarily by property taxes collections. The remaining long-term liabilities will be financed primarily by the General Fund.

NOTE 14 - FUND BALANCES

The District's fund balances at June 30, 2015 consisted of the following:

	General Fund	Bond Interest and Redemption Fund	Debt Service Fund	Non-Major Governmental Funds	Totals
Nonspendable	$ 1,000			$ 40	$ 1,040
Restricted	142,399	$ 671,041	$ 794,882	1,631	1,609,953
Assigned				226,973	226,973
Unassigned:					
Economic Uncertainties	585,045				585,045
Other	1,132,028				1,132,028
Total Fund Balances	$ 1,860,472	$ 671,041	$ 794,882	$ 228,644	$ 3,555,039

NOTE 15 - ON-BEHALF PAYMENTS MADE BY THE STATE OF CALIFORNIA

The District was the recipient of on-behalf payments made by the State of California to the State Teachers' Retirement System (CalSTRS) for K-12 Education. This payment consists of state general fund contributions to CalSTRS of $79,923 (5.678848% of creditable compensation subject to CalSTRS).

NOTE 16 - RISK MANAGEMENT

The District is exposed to various risks of loss related to theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During fiscal year 2014-15, the District participated in one joint powers authority (JPA) for purposes of pooling for risk. There were no significant reductions in coverage during the year. Settlements have not exceeded coverage for each of the past three years.

NOTE 17 - JOINT VENTURES

The District participates in two joint ventures under joint powers agreements with Marin School Insurance Authority (MSIA) for workers' compensation and property and liability insurance, and Marin Pupils Transportation Agency (MPTA) for pupil transportation services for special education children. The relationships between the District and the JPAs are such that the JPAs are not component units of the District for financial reporting purposes.

The JPAs arrange for and/or provide coverage or transportation services for its members. The JPAs are governed by a board consisting of a representative from each member district. Each board controls the operations of their JPAs, including selection of management and approval of operating budgets independent of any influence by the member districts beyond their representation on the Board. Each member district pays a premium commensurate with the level of coverage or service requested and shares surpluses and deficits proportionately to their participation in the JPAs. The District is charged by the MPTA based upon actual cost of pupil transportation. The JPAs are audited on an annual basis. Financial information can be obtained by contacting each JPA's management.

NOTE 18 - CHARTER SCHOOL

In accordance with Education Code Section 47605, the District approved a charter school agreement with Willow Creek Academy Charter School, which was renewed for an additional five years for the period July 1, 2014 through June 30, 2019.

Under the terms of the agreement, the charter school is responsible for managing, budgeting, and accounting for its activities in accordance with accounting principles generally accepted in the United States of America. Therefore, the financial activities of the charter school are not included in the District's financial reports; however, the financial transactions between the charter school and the District are included.

NOTE 19 - COMMITMENTS AND CONTINGENCIES

A. State and Federal Allowances, Awards and Grants

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

B. Litigation

The District is subject to various legal proceedings and claims. In the opinion of management, the ultimate liability with respect to these actions will not materially affect the financial position or results of operations of the District.

NOTE 20 - RESTATEMENT OF NET POSITION

During fiscal year 2014-15, the District implemented Governmental Accounting Standards Board Statement No. 68 (GASB 68) and Statement No. 71 (GASB 71), as discussed in Note 1B. As a result, the beginning net position of the District has been restated to reflect the District's proportionate share of the net pension liability related to its participation in the CalSTRS and CalPERS pension plans, and the deferral of prior year contributions made to CalSTRS and CalPERS, which were previously reported as components of pension expense in the prior fiscal year. (In accordance with GASB 71, the beginning net position restatement does not reflect any other adjustments related to deferred inflows or outflows of resources related to pensions, which result from differences between expected and actual, projected and actual earnings on investments, or changes in assumptions, as the information required to determine such amounts was not available during the first year implementation of GASB 68.)

The effect of the restatement on the current year financial statements is as follows:

	Statement of Activities
Net Position - July 1, 2014 (as originally stated)	$ 7,171,180
Understatement of Deferred Outflows of Resources - CalSTRS	135,235
Understatement of Deferred Outflows of Resources - CalPERS	87,824
Understatement of Net Pension Liability - CalSTRS	(2,643,169)
Understatement of Net Pension Liability - CalPERS	(1,127,655)
Net Restatement	(3,547,765)
Net Position - July 1, 2014 (as restated)	$ 3,623,415

NOTE 21 - SUBSEQUENT EVENTS

The District's management has evaluated events or transactions that occurred for possible recognition or disclosure in the financial statements from the balance sheet date through February 12, 2016, which is the date the financial statements were available to be issued. Management has determined that there were no subsequent events or transactions that require disclosure in or adjustment to the current year financial statements, except as described below.

Impairment of District Assets

On September 6, 2015, the District Office of the Sausalito Marin City School District was substantially damaged by a fire. The District Office and personnel have been temporarily relocated to rental office space. The contents from the damaged offices are in the process of being cleaned of smoke/water damage and are being returned to District staff as they become available. The building is likely to be written off as a complete loss in addition to tangible property loss estimated in excess of $175,000.

SUPPLEMENTARY INFORMATION SECTION

SAUSALITO MARIN CITY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues				
LCFF Sources:				
State Apportionment / Transfers	$ 1,019,131	$ 1,074,279	$ 1,047,092	$ (27,187)
Local Sources	3,084,018	3,077,389	3,098,921	21,532
Total LCFF Sources	4,103,149	4,151,668	4,146,013	(5,655)
Federal Revenue	344,478	358,283	346,510	(11,773)
Other State Revenue	280,742	313,621	313,049	(572)
Other Local Revenue	748,058	833,653	851,628	17,975
Total Revenues	5,476,427	5,657,225	5,657,200	(25)
Expenditures				
Certificated Salaries	1,678,193	1,832,113	1,815,949	16,164
Classified Salaries	811,565	817,451	816,707	744
Employee Benefits	712,047	862,514	822,050	40,464
Books and Supplies	160,026	340,801	275,606	65,195
Services and Other Operating Expenditures	1,368,453	1,340,985	1,118,272	222,713
Capital Outlay	30,000	30,000	20,618	9,382
Debt Service:				
Principal Retirement	18,041	19,399	19,399	
Interest and Fiscal Charges	1,359	1,359		1,359
Other Expenditures	530,112	668,820	616,631	52,189
Total Expenditures	5,309,796	5,913,442	5,505,232	408,210
Excess of Revenues Over (Under) Expenditures	166,631	(256,217)	151,968	408,185
Other Financing (Uses)				
Operating Transfers Out	(362,655)	(365,382)	(295,220)	70,162
Net Change in Fund Balances	(196,024)	(621,599)	(143,252)	$ 478,347
Fund Balances - July 1, 2014	2,003,724	2,003,724	2,003,724	
Fund Balances - June 30, 2015	$ 1,807,700	$ 1,382,125	$ 1,860,472	

SEE NOTES TO SUPPLEMENTARY INFORMATION

SAUSALITO MARIN CITY SCHOOL DISTRICT
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2015

	Deferred Maintenance	Cafeteria	Corporation Debt Service
Assets			
Deposits and Investments	$ 90,950	$ 9,293	$ 32
Receivables		14,266	
Total Assets	$ 90,950	$ 23,559	$ 32
Liabilities and Fund Balances			
Liabilities:			
Accounts Payable		$ 672	
Due to Other Funds		22,109	
Total Liabilities		22,781	
Fund Balances:			
Nonspendable		40	
Restricted		738	$ 32
Assigned	$ 90,950		
Total Fund Balances	90,950	778	32
Total Liabilities and Fund Balances	$ 90,950	$ 23,559	$ 32

SEE NOTES TO SUPPLEMENTARY INFORMATION

Building	County School Facilities	Capital Projects - Special Reserve	Corporation Acquisition	Total Non-Major Governmental Funds
$ 247	$ 592	$ 136,023	$ 22	$ 237,159
				14,266
$ 247	$ 592	$ 136,023	$ 22	$ 251,425
				$ 672
				22,109
				22,781
				40
$ 247	$ 592		$ 22	1,631
		$ 136,023		226,973
247	592	136,023	22	228,644
$ 247	$ 592	$ 136,023	$ 22	$ 251,425

SAUSALITO MARIN CITY SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Deferred Maintenance	Cafeteria	Corporation Debt Service
Revenues			
LCFF Sources:			
State Apportionment / Transfers	$ 50,000		
Federal Revenue		$ 82,676	
State Revenue		5,695	
Local Revenue	1,678	(33)	$ 5
Total Revenues	51,678	88,338	5
Expenditures			
Current:			
Food Services		153,364	
Facilities Acquisition and Construction	35,886		
Debt Service:			
Principal Retirement			95,000
Interest and Issuance Costs			102,215
Total Expenditures	35,886	153,364	197,215
Excess of Revenues Over (Under) Expenditures	15,792	(65,026)	(197,210)
Other Financing Sources (Uses)			
Operating Transfers In		42,000	197,220
Operating Transfers Out			
Total Other Financing Sources (Uses)	0	42,000	197,220
Net Change in Fund Balances	15,792	(23,026)	10
Fund Balances - July 1, 2014	75,158	23,804	22
Fund Balances - June 30, 2015	$ 90,950	$ 778	$ 32

SEE NOTES TO SUPPLEMENTARY INFORMATION

Building	County School Facilities	Capital Projects - Special Reserve	Corporation Acquisition	Total Non-Major Governmental Funds
				$ 50,000
				82,676
				5,695
$ 1	$ 1	$ 153		1,805
1	1	153		140,176
				153,364
		11,485		47,371
				95,000
				102,215
0	0	11,485		397,950
1	1	(11,332)		(257,774)
		253,220		492,440
		(252,986)		(252,986)
0	0	234		239,454
1	1	(11,098)	$ 0	(18,320)
246	591	147,121	22	246,964
$ 247	$ 592	$ 136,023	$ 22	$ 228,644

SAUSALITO MARIN CITY SCHOOL DISTRICT

SCHEDULE OF FUNDING PROGRESS

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Actuarial Valuation Date	Value of Assets	Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	Percentage of Covered Payroll
7/1/13	$ 0	$ 107,144	$ 107,144	0%	$ 1,145,431	9.35%

SEE NOTES TO SUPPLEMENTARY INFORMATION

SAUSALITO MARIN CITY SCHOOL DISTRICT

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALSTRS

JUNE 30, 2015

CalSTRS	6/30/14 *
District's proportion of the collective net pension liability	0.0037%
District's proportionate share of the collective net pension liability	$ 2,162,169
Portion of state's total proportionate share of the collective net pension liability associated with the District	51,188
Total collective net pension liability attributed to District	$ 2,213,357
District's covered-employee payroll	$ 1,629,127
District's proportionate share of the collective net pension liability as a percentage of covered-employee payroll	132.72%
Plan fiduciary net position as a percentage of the total pension liability	76.52%

* The information presented above is determined as of the measurement date of the collective net pension liability. This is a 10-year schedule, however the information in this schedule is not required to be presented retroactively. In the future, additional years will be added to this schedule as information becomes available until 10-years are presented.

SAUSALITO MARIN CITY SCHOOL DISTRICT

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALPERS

JUNE 30, 2015

CalPERS		6/30/14 *
District's proportion of the collective net pension liability		0.0073%
District's proportionate share of the collective net pension liability	$	828,728
District's covered-employee payroll	$	763,206
District's proportionate share of the collective net pension liability as a percentage of covered-employee payroll		108.59%
Plan fiduciary net position as a percentage of the total pension liability		83.38%

* The information presented above is determined as of the measurement date of the collective net pension liability. This is a 10-year schedule, however the information in this schedule is not required to be presented retroactively. In the future, additional years will be added to this schedule as information becomes available until 10-years are presented.

SAUSALITO MARIN CITY SCHOOL DISTRICT

SCHEDULE OF CONTRIBUTIONS - CALSTRS

JUNE 30, 2015

CalSTRS	6/30/14 *
Statutorily required District contributions (actuarially determined)	$ 139,115
Contributions recognized by pension plan in relation to the statutorily required District contributions	139,115
Contribution deficiency (excess)	$ 0
District's covered-employee payroll	$ 1,566,610
Contributions recognized by pension plan in relation to statutorily required District contribution as a percentage of covered-employee payroll	8.88%

Methods and Assumptions Used to Determine Contribution Rates

The following actuarial methods and assumptions were used to determine the actuarially determined contribution for the STRP presented above:

Valuation Date	June 30, 2013
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll basis
Amortization Period	Open
Remaining Amortization Period	30 years
Asset Valuation Method	Expected value with 33% adjustment to market value
Actuarial Assumptions:	
Investment Rate of Return	7.50%
Interest on Accounts	4.50%
Wage Growth	3.75%
Consumer Price Inflation	3.00%
Post-retirement Benefit Increases	2.00% simple

Changes in Benefit Terms

The California Public Employees' Pension Reform Act of 2013 (PEPRA) resulted in a new benefit formula. CalSTRS 2% at 62, for members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS. Significant changes compared to CalSTRS 2% at 60 benefit formula include raising the normal retirement age from 60 to 62 and placing a limit on creditable compensation to 120 percent of the Social Security wage base, annually adjusted for changes to the Consumer Price Index.

Changes of Assumptions

There were no changes in major assumptions from the June 30, 2012, actuarial valuation.

* This information is determined as of June 30, 2014, reflecting the most recent information available from the pension plan. This is a 10-year schedule, however the information in this schedule is not required to be presented retroactively. In the future, additional years will be added to this schedule as information becomes available until 10-years are presented.

SAUSALITO MARIN CITY SCHOOL DISTRICT

SCHEDULE OF CONTRIBUTIONS - CALPERS

JUNE 30, 2015

CalPERS	6/30/14 *
Contractually required District contribution (actuarially determined)	$ 103,996
Contributions recognized by pension plan in relation to the contractually required District contributions	103,996
Contribution deficiency (excess)	$ 0
District's covered-employee payroll	$ 883,493
Contributions recognized by pension plan in relation to contractually required District contribution as a percentage of covered-employee payroll	11.771%

Methods and Assumptions Used to Determine Contribution Rates

Valuation Date	June 30, 2013
Funding Method	Individual Entry Age Normal Cost
Amortization Method	Level Percentage of Payroll
Remaining Amortization Period	Varies
Asset Valuation Method	Expected Value of Assets Smoothing Technique
Inflation	2.75%
Salary Increases	5.06% Average, Including Inflation of 3.00%
Investment Rate of Return	7.50%, net of Administrative Expenses
Retirement Age	CalPERS Experience Study
Mortality	CalPERS Experience Study

Changes in Benefit Terms

There were no changes to benefit terms that applied to all members of the CalPERS.

Changes of Assumptions

There were no changes in assumptions.

* This information is determined as of June 30, 2014, reflecting the most recent information available from the pension plan. This is a 10-year schedule, however the information in this schedule is not required to be presented retroactively. In the future, additional years will be added to this schedule as information becomes available until 10-years are presented.

SAUSALITO MARIN CITY SCHOOL DISTRICT

ORGANIZATION/BOARD OF TRUSTEES/ADMINISTRATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

ORGANIZATION

The Sausalito Marin City School District comprises and serves the City of Sausalito, Marin City, and several military installations. There were no changes in the boundaries of the District during the current year. The District currently operates one elementary school serving students in kindergarten through grade eight.

BOARD OF TRUSTEES

Name	Office	Term Expires
Caroline Van Alst	President	December 2016
Joshua Barrow	Vice President	December 2018
Ida Times	Clerk	December 2018
Thomas Newmeyer	Member	December 2018
William Ziegler	Member	December 2016

ADMINISTRATION

Steve Van Zant
Superintendent

Paula F. Rigney
Chief Business Official

SAUSALITO MARIN CITY SCHOOL DISTRICT

SCHEDULE OF AVERAGE DAILY ATTENDANCE

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	P-2 Report			
	TK / K - 3	4 - 6	7 - 8	Totals
Regular ADA	80.99	39.58	23.64	144.21
Special Education - Nonpublic	1.87	0.99	2.70	5.56
Extended Year Special Education - Nonpublic		0.17	0.26	0.43
Totals	82.86	40.74	26.60	150.20

	Audited P-2 Report			
	TK / K - 3	4 - 6	7 - 8	Totals
Regular ADA	74.11	39.62	23.50	137.23
Special Education - Nonpublic	1.77	0.99	1.67	4.43
Extended Year Special Education - Nonpublic		0.17	0.26	0.43
Totals	75.88	40.78	25.43	142.09

	Annual Report			
	TK / K - 3	4 - 6	7 - 8	Totals
Regular ADA	80.01	39.58	22.47	142.06
Special Education - Nonpublic	1.84	0.99	2.74	5.57
Extended Year Special Education - Nonpublic		0.17	0.26	0.43
Totals	81.85	40.74	25.47	148.06

	Audited Annual Report			
	TK / K - 3	4 - 6	7 - 8	Totals
Regular ADA	73.20	39.58	22.47	135.25
Special Education - Nonpublic	1.77	0.99	1.74	4.50
Extended Year Special Education - Nonpublic		0.17	0.26	0.43
Totals	74.97	40.74	24.47	140.18

SEE NOTES TO SUPPLEMENTARY INFORMATION

SAUSALITO MARIN CITY SCHOOL DISTRICT

SCHEDULE OF INSTRUCTIONAL TIME

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Grade Level	Minutes Required	Adjusted Minutes Required	2014-15 Actual Minutes	Number of Days Traditional Calendar	Number of Days Multitrack Calendar	Status
Kindergarten	36,000	35,000	50,825	179	N/A	In Compliance
Grade 1	50,400	49,000	60,275	179	N/A	In Compliance
Grade 2	50,400	49,000	60,275	179	N/A	In Compliance
Grade 3	50,400	49,000	60,275	179	N/A	In Compliance
Grade 4	54,000	52,500	60,275	179	N/A	In Compliance
Grade 5	54,000	52,500	60,275	179	N/A	In Compliance
Grade 6	54,000	52,500	59,516	179	N/A	In Compliance
Grade 7	54,000	52,500	59,516	179	N/A	In Compliance
Grade 8	54,000	52,500	59,516	179	N/A	In Compliance

SEE NOTES TO SUPPLEMENTARY INFORMATION

SAUSALITO MARIN CITY SCHOOL DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Program Name	Federal Catalog Number	Pass-Through Identification Number	Federal Program Expenditures
U.S. Department of Agriculture:			
Passed through California Department of Education (CDE):			
Child Nutrition Cluster:			
National School Lunch	10.555	13524	$ 69,072
School Needy Breakfast	10.553	13526	13,604
U.S. Department of Education:			
Passed through CDE:			
NCLB: Title I - Basic Grant Low-Income & Neglected	84.010	14329	202,483
NCLB: Title II - Improving Teacher Quality	84.367	14341	22,670
NCLB: Title III - Immigrant Education Program	84.365	15146	910
NCLB: Title III - Limited English Proficient	84.365	14346	2,985
Passed through Marin County SELPA:			
Special Education Cluster:			
IDEA Part B Basic Local Assistance	84.027	13379	109,152
IDEA Part B Mental Health Allocation Plan	84.027A	14468	6,451
Received Direct:			
Federal Impact Aid	84.041	n/a	1,859
Total			$ 429,186

SEE NOTES TO SUPPLEMENTARY INFORMATION

SAUSALITO MARIN CITY SCHOOL DISTRICT

RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT

WITH AUDITED FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	General Fund	Special Revenue - Special Reserve Fund
June 30, 2015 Annual Financial and Budget Report Fund Balances	$ 1,687,652	$ 172,820
Reclassifications Increasing/(Decreasing) Fund Balances: Reclassification of Fund Balances	172,820	(172,820)
June 30, 2015 Audited Financial Statements Fund Balances	$ 1,860,472	$ 0

Auditor's Comments

The fund balances of the General Fund and Special Revenue - Special Reserve Fund have been combined for financial reporting purposes in accordance with GASB 54.

The audited financial statements of all other funds were in agreement with the Annual Financial and Budget Report for the fiscal year ended June 30, 2015.

SEE NOTES TO SUPPLEMENTARY INFORMATION

SAUSALITO MARIN CITY SCHOOL DISTRICT

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	GENERAL FUND			
	(Budget) [1] 2015-16 [2]	2014-15	2013-14	2012-13
Revenues and Other Financial Sources	$ 5,175,213	$ 5,657,200	$ 5,797,537	$ 6,003,777
Expenditures	4,968,628	5,505,232	5,273,540	5,644,405
Other Uses and Transfers Out	350,565	295,220	275,938	324,109
Total Outgo	5,319,193	5,800,452	5,549,478	5,968,514
Change in Fund Balance	(143,980)	(143,252)	248,059	35,263
Ending Fund Balance	$ 1,716,492	$ 1,860,472	$ 2,003,724	$ 1,755,665
Available Reserves	$ 1,573,093	$ 1,717,073	$ 1,840,732	$ 1,555,347
Reserve for Economic Uncertainties [3]	$ 531,919	$ 585,045	$ 555,431	$ 588,841
Available Reserves as a Percentage of Total Outgo	29.6%	29.6%	33.2%	26.1%
Average Daily Attendance at P-2	145	142	142	117
Total Long-Term Liabilities [4]	$ 24,090,517	$ 24,586,164	$ 24,131,315	$ 20,819,832

(1) Amounts reported for the budget are presented for analytical purposes only and have not been audited.

(2) Amounts have been adjusted to ensure comparability with the current year GASB 54 financial statement presentation.

(3) Reported balances are a component of available reserves.

(4) The amount presented for 2013-14 has been adjusted to reflect the restatement discussed in Note 20 related to the implementation of Governmental Accounting Standards Board Statement No. 68 (GASB 68).

The fund balance of the General Fund increased $104,807 (6.0%) over the past two years. The fiscal year 2015-16 budget projects a decrease of $143,980 (7.7%). For a district this size, the state recommends available reserves of at least 5% of total general fund expenditures, transfers out, and other uses (total outgo).

The District incurred an operating deficit of $ 143,252 during fiscal year 2014-15, and produced operating surpluses of $248,059 and $35,263 during fiscal years 2013-14 and 2012-13, respectively.

Average daily attendance (ADA) increased 25 ADA over the past two years. The District anticipates an increase of 3 ADA during fiscal year 2015-16.

Total long-term liabilities increased $3,766,332 over the past two years due primarily to the implementation of GASB 68.

SEE NOTES TO SUPPLEMENTARY INFORMATION

SAUSALITO MARIN CITY SCHOOL DISTRICT

SCHEDULE OF CHARTER SCHOOLS

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Charter School	District Audit
Willow Creek Academy	Excluded

SEE NOTES TO SUPPLEMENTARY INFORMATION

NOTE 1 - PURPOSE OF STATEMENTS AND SCHEDULES

A. Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 34, the District is required to present a Schedule of Revenues, Expenditures, and Changes in Fund Balance budgetary comparison for the General Fund and each Major Special Revenue Fund that has an adopted budget. This schedule presents the original adopted budget, final adopted budget, and the actual revenues and expenditures of each of these funds by object. See Note 3 for any excess of expenditures over appropriations.

B. Combining Statements

Combining statements are presented for purposes of additional analysis, and are not a required part of the District's basic financial statements. These statements present more detailed information about the financial position and financial activities of the District's individual funds.

C. Schedule of Funding Progress

In accordance with Governmental Accounting Standards Board Statement No. 45, the District is required to present a schedule which shows the funding progress of the District's OPEB plan for the most recent valuation and two preceding valuations, as applicable. The information required to be disclosed includes the valuation date, the actuarial value of assets, the actuarial accrued liability, the total unfunded actuarial liability, the actuarial value of assets as a percentage of the actuarial accrued liability (funded ratio), the annual covered payroll and the ratio of the unfunded actuarial liability to annual covered payroll.

D. Schedule of the Proportionate Share of the Net Pension Liability

In accordance with Governmental Accounting Standards Board Statement No. 68, the District is required to present separately for each cost-sharing pension plan through which pensions are provided a 10-year schedule presenting certain information. The information required to be presented includes the District's proportion and proportionate share of the collective net pension liability, the portion of the nonemployer contributing entities' total proportionate share of the collective net pension liability associated with the District, if applicable, the District's covered-employee payroll, the District's proportionate share of the collective net pension liability as a percentage of the District's covered-employee payroll, and the pension plan's fiduciary net position as a percentage of the total pension liability.

E. Schedule of Contributions

In accordance with Governmental Accounting Standards Board Statement No. 68, the District is required to present separately for each cost-sharing pension plan through which pensions are provided a 10-year schedule presenting certain information. The information required to be presented includes the statutorily or contracted required District contribution, the amount of contributions recognized by the pension plan in relation to the required District contribution, the difference between the required District contribution and the amount recognized by the pension plan, the District's covered-employee payroll, and the amount of contributions recognized by the pension plan in relation of the District as a percentage of the District's covered-employee payroll.

NOTE 1 - PURPOSE OF STATEMENTS AND SCHEDULES (CONCLUDED)

F. Schedule of Average Daily Attendance

Average daily attendance is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

G. Schedule of Instructional Time

The District participated in the Longer Day incentive funding program for the current fiscal year, but the District did not meet or exceed its LCFF target funding. This schedule presents information on the instructional days provided and the amount of instructional time offered by the District and whether the District complied with Article 8 (commencing with Section 46200) of Chapter 2 of Part 26 of the Education Code.

H. Schedule of Expenditures of Federal Awards

The accompanying schedule of expenditures of federal awards includes the federal grant activities of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations.*

I. Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balances of all funds, as reported in the Annual Financial and Budget Report to the audited financial statements.

J. Schedule of Financial Trends and Analysis

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

K. Schedule of Charter Schools

This schedule lists all charter schools chartered by the District and identifies whether or not the charter schools were included or excluded from the audit of the District.

OTHER INDEPENDENT AUDITOR'S REPORTS SECTION

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Trustees
Sausalito Marin City School District
Sausalito, California

Report on State Compliance

We have audited Sausalito Marin City School District's compliance with the types of compliance requirements described in the *2014-15 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting* for the fiscal year ended June 30, 2015.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2014-15 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting (K-12 Audit Guide)*, prescribed in the *California Code of Regulations*, Title 5, section 19810 and following. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above occurred. An audit includes examining, on a test basis, evidence about Sausalito Marin City School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Sausalito Marin City School District's compliance with those requirements.

In connection with the audit referred to above, we selected and tested transactions and records to determine Sausalito Marin City School District's compliance with state laws and regulations applicable to the following items:

P.O. Box 2196 / Folsom, CA 95763 / Phone (916) 966-3883 / Fax (916) 966-3815

Description	Procedures Performed
Local Education Agencies Other Than Charter Schools:	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	Not Applicable
Continuation Education	Not Applicable
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not Applicable
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools	Not Applicable
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Regional Occupational Centers or Programs Maintenance of Effort	Not Applicable
Adult Education Maintenance of Effort	Not Applicable
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Yes
After School Education and Safety Program	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Common Core Implementation Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Charter Schools:	
Attendance	Not Applicable
Mode of Instruction	Not Applicable
Nonclassroom-Based Instruction/ Independent Study	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
Annual Instructional Minutes - Classroom Based	Not Applicable
Charter School Facility Grant Program	Not Applicable

Opinion on State Compliance

In our opinion, Sausalito Marin City School District complied, in all material respects, with the types of compliance requirements referred to above for the year ended June 30, 2015.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the *2014-15 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting* and which are described in the accompanying Schedule of Findings and Questioned Costs, as noted in **Findings 15-002** through **15-005**. Our opinion on state compliance on the programs previously identified is not modified with respect to these matters.

The District's responses to the noncompliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The District's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report on compliance is solely to describe the scope of our testing of compliance and the results of that testing based on the requirements of the *2014-15 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Stephen Roatch Accountancy Corporation

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

February 12, 2016

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Trustees
Sausalito Marin City School District
Sausalito, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Sausalito Marin City School District, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated February 12, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs that we consider to be a significant deficiency, as noted in **Finding 15-001**.

P.O. Box 2196 / Folsom, CA 95763 / Phone (916) 966-3883 / Fax (916) 966-3815

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

District's Response to Finding

The District's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Stephen Roatch Accountancy Corporation

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

February 12, 2016

FINDINGS AND QUESTIONED COSTS SECTION

SAUSALITO MARIN CITY SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified		
Internal control over financial reporting:			
Material weaknesses identified?	____ Yes	X No	
Significant deficiencies identified not considered to be material weaknesses?	X Yes	____ None reported	
Noncompliance material to financial statements noted?	____ Yes	X No	

State Awards

Noncompliance required to be reported in accordance with *2014-15 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*?	X Yes	____ None reported	
Type of auditor's report issued on compliance for state programs:	Unmodified		

SECTION II - FINANCIAL STATEMENT FINDINGS

15 - 001 / 30000

SIGNIFICANT DEFICIENCY

PAYROLL

Criteria:	Employee timesheets should be signed by employees and their immediate supervisor prior to processing timesheets for payment.
Condition:	Employee timesheets were processed for payment prior to being signed by the employees' supervisor.
Questioned Costs:	None. We determined that the internal control deficiency did not result in any improper payments.
Context:	The condition was noted when testing supplemental payroll in the month April 2015.
Effect:	It is difficult to determine the validity of the hours claimed for payment on the timesheets, when the timesheets are not signed by the employees' supervisor.
Cause:	Established procedures that require supervisor's to sign employee timesheets prior to processing the timesheets for payment were not followed.
Recommendation:	The District should enforce procedures that require supervisor's to sign employee timesheets prior to processing the timesheets for payment.
District Response:	District Office personnel will ensure that the appropriate supervisor signs employees' timesheets before they are processed for payment.

SECTION III - STATE AWARD FINDINGS AND QUESTIONED COSTS

15 - 002 / 10000

ATTENDANCE

Criteria: 1-3. In accordance with Education Code Section 46000, attendance in all schools and classes shall be recorded and kept according to regulations prescribed by the State Board of Education.

Conditions:

1. The District claimed apportionment days for seven students who were no longer enrolled in the District.

2. The average daily attendance (ADA) reported for nonpublic school students was calculated using an incorrect divisor.

3. The District did not properly exclude a non-school day in the computerized attendance system for the P-2 reporting period.

Questioned Costs: 1-3. The ADA reported on the P-2 and Annual attendance reports, was understated/(overstated) by the following amounts.

P-2 Report	TK/K-3	4 - 6	7 - 8	Totals
Regular ADA	(6.88)	0.04	(0.14)	(6.98)
Special Education - Nonpublic	(0.10)		(1.03)	(1.13)
Totals	(6.98)	0.04	(1.17)	(8.11)

Annual Report	TK/K-3	4 - 6	7 - 8	Totals
Regular ADA	(6.81)			(6.81)
Special Education - Nonpublic	(0.07)		(1.00)	(1.07)
Totals	(6.88)	0.00	(1.00)	(7.88)

The understated ADA was a result of District initiated attendance revisions entered in the system after the original P-2 report was filed.

There is no significant fiscal impact of this finding because the District is funded under the Basic Aid provision; however the District may experience reduced EPA, categorical, and SELPA funding as a result of this finding, which has not been calculated.

Context: 1-3. The errors were noted during the review of supporting documents for the P-2 and Annual attendance reports.

Effect: 1-3. The District overstated the total ADA reported to the State for the P-2 and Annual attendance reporting periods in fiscal year 2014-15.

SECTION III - STATE AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)

ATTENDANCE (CONCLUDED)

Causes:

1. The District has not established procedures to ensure that enrollment and attendance records are properly reconciled at the end of each school month. The transitional kindergarten students, who were initially enrolled in the District, transferred to another local education agency shortly after the beginning of the school year and school site personnel did not properly indicate that these students were absent or not enrolled in the District classroom when they continually appeared on weekly classroom rosters.

2. The employee assigned the task of calculating the ADA generated by special education - nonpublic school students did not use the proper divisor to calculate the ADA for pupils who attended nonpublic schools for less than a full year. The employee divided the apportionment days by the number of days the students were enrolled in the nonpublic school rather than using the nonpublic schools' established P-2 and Annual attendance period divisors. The calculation error was not discovered by District personnel prior to submitting the attendance reports to the California Department of Education (CDE).

3. The District did not revise the calendar in the computerized attendance system to change the emergency closure day to a non-school day until after the original P-2 report was filed.

Recommendations: 1-3. The District should establish appropriate attendance accounting procedures to ensure enrollment is reconciled to attendance at the end of each school month; employees, who prepare and review attendance calculations, understand how to calculate non-public school ADA; and the school calendar entered into the computerized system properly reflects the actual number of school days.

In addition, the District should submit revised P-2 and Annual attendance reports for fiscal year 2014-15 that reflect the audited ADA reported on page 68.

District Responses: 1-3. The District met with the School Principal and reviewed all of the findings. The District verified that they do not enroll any students that are not part of the regular K-8 program. The District instructed teachers during the first staff development day in fiscal year 2015-16 regarding the teachers' responsibility to verify the attendance sheets because the teacher's signature indicates his/her certification of its accuracy. NPS calculations and the school attendance calendar input into the attendance system will be reviewed prior to submitting attendance reports to the CDE. The District will revise the 2014-15 P-2 and Annual ADA to the audited figures.

SECTION III - STATE AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)

15 - 003 / 40000

AFTER SCHOOL EDUCATION AND SAFETY PROGRAM

Criteria:

1. In accordance with Education Code Section 8482.3(f)(10), After School Education and Safety Program grantees agree to provide program attendance of participating pupils to the department. Grantees are required to report the days of operation and the students served for each school for the 1st and 2nd Half of each fiscal year. Ongoing program funding is based on grantees meeting specific attendance goals, therefore grantees should develop and maintain accurate attendance records to support attendance reported to the California Department of Education.

2. In accordance with Education Code Section 8483 (a)(2), it is the intent of the Legislature that elementary school pupils attend the entire program every day that the program operates, with the exception of absences allowed under each district's early release policy. In addition, Education Code Section 8483 (a)(3), requires districts to give enrollment priority to students who are able to attend the program daily at the middle school level. Accordingly, districts must have a system in place to classify student absences, as either allowable or unallowable in accordance with the district's early release policy, and must be able to utilize such data to ensure that the students, who are able to attend the program the most, are given enrollment priority over those students who are unable to attend.

Conditions:

1. The number of students served as reported to the California Department of Education (CDE) for the 2nd Half After School Base attendance report could not be reconciled to the monthly totals received from the Charter School.

2. The Charter School adopted an early release policy for classifying student absences as either allowable or unallowable; however, the Charter School did not establish appropriate procedures to ensure that the attendance sign in/sign-out sheets were being completed consistent with their early release policy. The weekly sign-in/sign-out sheets used by the Charter School were not properly configured to record the reason(s) for early release from the program or the initial/signature of the parent or guardian signing out the student. As a result, we did not observe any early release codes or the initial/signature of the parent or guardian signing out the students documented for the month tested.

Questioned Costs:

1. Unable to be determined due to the loss of records as a result of the fire at the District Office on September 6, 2015. The records may eventually be recovered, however nothing has been returned to the District at this time.

SECTION III - STATE AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)

AFTER SCHOOL EDUCATION AND SAFETY PROGRAM (CONTINUED)

Questioned Costs (Concluded):

2. None. The Charter School's failure to use early release codes as a means of prioritizing student enrollment in the program does not affect program attendance, and has no fiscal impact on ASES state funding. The Charter School does not maintain a waiting list since all students interested in the program are allowed to attend.

Context:

1. The condition appears limited to the 2nd Half Attendance period for Willow Creek Charter School. Monthly summary totals from excel spreadsheets provided by the Charter School add up to 11,114 student days for the 2nd Half, however, not all students included on the Charter School's spreadsheets are reported for ASES funding and the notes reconciling the Charter School reported totals to the totals reported to the CDE are unavailable due to the fire.

2. The condition appears isolated to Willow Creek Charter School, which receives state ASES funding for 44 students. The District was unable to identify which students were reported for state funding purposes, however, for the month of April 2015 we noted the following: Based on sign-in/sign-out sheets, there were 1,870 days of attendance and 1,593 days that students were released early without any documentation of an early release code to identify the reason for the students' early release or who signed the student out of the program.

Effect:

1-2. The District does not appear to have appropriate procedures in place to ensure compliance with the relevant sections of Education Code Sections 8482.3 and 8483.

Causes:

1. The District was unable to explain the discrepancy between the Charter School's reported attendance totals and the attendance totals submitted to the CDE during our preliminary audit fieldwork in August 2015, and the subsequent loss of records as a result of the fire prevented the District from further investigating the discrepancy.

2. The Charter School took over operations of the after school program beginning in fiscal year 2014-15 and the employees responsible for recording attendance were not aware of the documentation requirements related to the early release of students from the program.

Recommendations:

1. The District should establish appropriate procedures to ensure that information submitted to the California Department of Education for the ASES program reconciles to supporting site records which are retained for audit purposes.

2. The District should establish appropriate procedures to review the attendance records that are prepared and maintained by the Charter School, to ensure that the program is operated in accordance with state laws.

SECTION III - STATE AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)

AFTER SCHOOL EDUCATION AND SAFETY PROGRAM (CONCLUDED)

District Responses: 1-2. The District had a meeting with the Willow Creek Academy Head of School and new After School Coordinator to explain the findings and explain all of the rules that apply under the ASES program. The CBO showed the new After School Coordinator where to go on the CDE website to access program regulations and resources, and also recommended that the After School Coordinator sit down with the Boys and Girls Club, who the District contracts with to run their ASES program at Bayside/MLK Academy.

SECTION III - STATE AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)

15 - 004 / 40000

UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS

Criteria: 1-2. Education Code Section 42238.02(b)(2) commencing with the 2013-14 fiscal year requires a school district or charter school to annually submit its enrolled free and reduced-price meal eligibility, foster youth, and English learner pupil-level records for enrolled pupils to the Superintendent using the California Longitudinal Pupil Achievement Data System (CALPADS). Education Code Section 42238.02(b)(3)(B) states that the Controller shall include instructions necessary to enforce paragraph (2) in the audit required by Education Code Section 14502.1 and that the instructions shall include, but are not necessarily limited to, procedures for determining if the English learner, foster youth, and free or reduced-price meal eligible pupil counts are consistent with the school district's or charter school's English learner, foster youth, and free or reduced-price meal eligible pupil records.

Conditions: 1. The District did not have documentation to support the free or reduced price meal eligibility status assigned to 3 students on the CALPADS "1.18 - FRPM/English Learner/Foster Youth - Student List" report, who had a "No" under the "Direct Certification" column, and who did not possess any other status designation that allowed the pupils to be reported as part of the unduplicated pupil count.

2. The District included 7 transitional kindergarten students, who were not enrolled in the District on October 1, 2014, in the District's Fall 1 enrollment count. Of these students, 3 were reported unduplicated eligible FRPM, 2 were reported EL funding eligible and 3 were reported in the unduplicated FRPM/EL eligible counts for 2014-15.

Questioned Costs: 1-2. A summary of certified enrollment, unduplicated pupil counts, pupil count adjustments, and audited unduplicated pupil counts is presented for the District's schools, as follows:

	Total Enrollment	Total Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible	Unduplicated FRPM/EL Eligible Count
Bayside Martin Luther King Jr.	160	134	46	146
NPS School Group	4	1	0	1
Certified Pupil Counts	164	135	46	147
Bayside Martin Luther King Jr.	(7)	(6)	(2)	(6)
NPS School Group				
Audit Adjustments	(7)	(6)	(2)	(6)
Bayside Martin Luther King Jr.	153	128	44	140
NPS School Group	4	1	0	1
Audited Pupil Counts	157	129	44	141

SECTION III - STATE AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)

UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (CONCLUDED)

Questioned Costs (Concluded):

1-2. The District received funding under the Basic Aid provision and did not receive either supplemental or concentration grant funding in fiscal year 2014-15, therefore there is no fiscal impact.

Context:

1. We reviewed 100% of the student population where the exception was noted. The disallowed pupil counts were limited to pupils who had not submitted an approved FRPM application between July 1, 2014 and October 31, 2014.

2. Based on **Finding 15-002**, related to the 7 transitional kindergarten students who were not enrolled in the District after the first week of the school year, we reviewed the CalPADS Fall 1 reports to ensure the 7 transitional kindergarten students were not reported by the District.

Effect:

1-2. The District overstated the enrollment counts and unduplicated pupil counts reported to the California Department of Education for fiscal year 2014-15.

Causes:

1. District personnel were not aware that FRPM-eligibility as reported in CALPADS does not allow the 30-day carryover of eligibility into the following school year that is allowed under the child nutrition program.

2. District personnel did not reconcile the enrollment counts and unduplicated pupil counts reported in CalPADS to appropriate pupil records.

Recommendations:

1. The District should establish procedures to ensure that all pupils, who are reported as FRPM-eligible on the CALPADS "1.18 - FRPM/English Learner/Foster Youth - Student List" report and who are not directly certified, have an approved FRPM application or alternative income form submitted between July 1 and October 31 of each school year.

2. The District should establish procedures to ensure that enrollment counts reported in CalPADS reconcile to their student information system and that the unduplicated pupil counts reported in CalPADS are consistent with the District's eligible pupil records.

District Responses:

1. The District instructed the employee responsible for CalPADS reporting to verify all that all students reported as FRPM-eligible on the CALPADS "1.18 - FRPM/English Learner/Foster Youth - Student List" report are either on the direct certification list or have an approved FRPM application submitted by October 31st.

2. The District met with the school Principal and verified that the school does not enroll any students that are not part of the regular K-8 program, which should ensure only eligible pupils are uploaded and reported in CalPADS.

SECTION III - STATE AWARD FINDINGS AND QUESTIONED COSTS (CONCLUDED)

15 - 005 / 62000

LOCAL CONTROL ACCOUNTABILITY PLAN

Criteria: In accordance with Education Code Section 52062(a)(1), the superintendent of the school district shall present the local control and accountability plan or annual update to the parent advisory committee established pursuant to Section 52063 for review and comment. The superintendent of the school district shall respond, in writing, to comments received from the parent advisory committee.

Condition: The District was unable to provide documentation showing that the 2014-15 local control accountability plan and annual update was presented to a parent advisory committee that included parents or legal guardians of pupils who are "eligible for free or reduced-priced meals" and "pupils of limited English proficiency" as defined in Education Code Section 42238.01.

Questioned Costs: None.

Context: The District held a public hearing in accordance with Education Code Section 52062(b)(1) on June 10, 2014, and approved the 2014-15 local control accountability plan and annual update in accordance with Education Code Section 52062(b)(2) on June 24, 2014.

Effect: The District was unable to provide documentation showing they complied with the requirements of Education Code Section 52062(a)(1).

Cause: District Administration was responsible for meeting with the various stakeholder groups for the development of the 2014-15 local control accountability plan. The District could not provide supporting documents showing the various stakeholder groups input and involvement in the development of the local control accountability plan.

Recommendation: The District should establish appropriate procedures to ensure they maintain supporting documentation showing the District's compliance with Education Code Section 52062(a)(1) in the future.

District Response: District Administration meets with the school site Administer/Principal periodically to ensure that all documentation showing the District's compliance with LCAP requirements is maintained. District Administration collects all LCAP supporting documentation before the school site Administrator/Principal leaves for the summer break.

SAUSALITO MARIN CITY SCHOOL DISTRICT

SCHEDULE OF PRIOR YEAR RECOMMENDATIONS

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Recommendations	Current Status	Explanation If Not Fully Implemented
FINANCIAL STATEMENTS		
14 - 1 / 30000		
MATERIAL WEAKNESS		
FINANCIAL REPORTING - UNAUDITED ACTUALS		
The District should establish appropriate procedures to ensure that all material expenditures are recorded in the correct fiscal year.	Implemented	
14 - 2 / 30000		
SIGNIFICANT DEFICIENCY		
CAFETERIA FUND ENCROACHMENT		
The District should continue to investigate program changes that will allow the Cafeteria Fund to operate closer to a break-even basis and become less dependent on annual General Fund contributions.	Not Implemented	Comment Not Repeated. The Board has set a priority to provide organic, non-GMO meals with the associated higher costs.
STATE AWARDS		
14 - 3 / 70000		
INSTRUCTIONAL MATERIALS FUNDING REALIGNMENT PROGRAM		
The District should establish procedures to ensure that the required public hearing is held within the first eight weeks of school in accordance with Education Code Section 60119.	Implemented	

SAUSALITO MARIN CITY SCHOOL DISTRICT

SCHEDULE OF PRIOR YEAR RECOMMENDATIONS

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Recommendations	Current Status	Explanation If Not Fully Implemented
STATE AWARDS (CONCLUDED)		
14 - 4 / 72000		
SCHOOL ACCOUNTABILITY REPORT CARD		
The District should establish appropriate procedures to ensure that complete school accountability report cards are prepared for all school sites on an annual basis and disseminated to the public in accordance with Proposition 98.	Implemented	
14 - 5 / 40000		
AFTER SCHOOL EDUCATION AND SAFETY PROGRAM		
The District should establish appropriate procedures to review the attendance records that are prepared and maintained by the contractor, to ensure that the program is operated in accordance with state laws.	Implemented	
14 - 6 / 40000		
UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS		
The District should establish appropriate procedures to ensure that counts reported on the CALPADS "1.18 - FRPM/English Learner/Foster Youth - Student List" report are supported by appropriate documentation.	Partially Implemented	Comment Repeated (**Finding 15 - 004**)

Sausalito Marin City School District

Date: March 8, 2016

Agenda Item: 4.04

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

_____ Consent Agenda

Item Requires Board Action: __X__ **Item is for Information Only:** _____

Item: 2015-2016 Second Interim Budget Report

Background:
Education Code requires school districts to submit interim reports covering their financial and budgetary status as of certain dates to the governing board of the district. These interim reports must be submitted to the board in the state Standardized Account Code Structure (SACS) format. Districts are required to make periodic budget certifications at two interim points during the fiscal year. This First Interim Report covers the period from July 1, 2015 to October 31, 2015 and the Second Interim Report covers the period from July 1 to January 31. In order for the Board to recommend a positive certification they must certify that the district can meet its financial obligations for the current and next two fiscal years. Board certification of one of three options (see Certification page of Report) is required by state law.

The Second Interim Report indicates changes to revenue and expenditure projections based on updates to state, federal and local data available since budget adoption in June and First Interim. California school district revenues and expenditures are subject to constant change. School district budgets are not static documents, but instead are constantly being revised to respond to decisions at the state and federal level, as well as to changes in conditions and expenditures needs at the local level.

More detailed analysis of the revenue and expenditure changes can be found in the Narrative and revised Key Budget Assumptions attached to this report

Fiscal Impact:
None

Recommendation:
Approve

SAUSALITO MARIN CITY SCHOOL DISTRICT

2015-2016 SECOND INTERIM

March 8TH, 2016

SAUSALITO MARIN CITY SCHOOL DISTRICT
2015-2016 Second Interim ~ General Fund

KEY BUDGET ASSUMPTIONS

The following Budget Assumptions is based on the Governors' Workshop (January, 2016) and the Marin County Office of Education Common Message.

2015-2016 Budget

REVENUES: 2015-2016

1. ***Revenue Limit Sources: LCFF/Property Taxes = $ 4,220,651***

- Property taxes estimated at 6.12% growth applied to 2015-2016 from 2014-2015 from the County of Marin Department of Finance (P1 J29B estimates). Property taxes estimate at 5% for 2016-2017 and 2% for 2017-2018.
- LCFF funds based on 2014-2015 allocation ("hold harmless", with lesser of 8.92% fair share)

ADA	Gap Funding	COLA	Unduplicated %
144.27	51.97 %	1.02%	89.47%

2. ***Federal Revenue = $342,406***

- No carryover budgeted and no increases for COLA or growth budgeted.
- Title I, Title II, Title III monies budgeted with a slight reduction.

3. ***State Revenue = $267,908***

- One Time Mandating Funding, Mandated Costs Block Grant, Lottery, After School Education and Safety (ASES), California Clean Energy Jobs Act and Educator Effectiveness Account.

4. ***Local Revenues = $572,570***

- Special Education AB 602 revenue – (transfer from SELPA-Special Education Local Plan Area) revised to reflect 0% COLA, budgeted with a slight decrease.
- Leases, Rentals and Fees
- Pre-K to 3 Grant funded 20% reduction from prior year allocation (2014-2015).
- Elimination of the Marin Community Foundation TSG in 2015-2016.

EXPENDITURES: 2015-2016

1. ***Salaries & Benefits = $3,270,707***

- Certificated salaries include the following staffing by formula:
  - ✓ 14 FTE Certificated; 7 FTE K-8 Teachers, , 4 FTE Special Ed. Teachers and 1 FTE Reading Intervention
  - ✓ 2.4 FTE Certificated Administration
    - o .4 FTE Superintendent, 1 FTE Principal, 1 FTE V. Principal
  - ✓ 2.4 FTE Certificated Other Support Administration ~ District wide Services
    - o .2 FTE Special Ed. Director, .2 FTE Nurse, 1 FTE School Psychologist, 1 FTE Speech Pathologist

- Classified salaries include the following staffing by formula:
  - ✓ 11.85 FTE Classified support staff including
    - o 2.0 FTE Maintenance/Custodial/Grounds/Driver, 1 FTE Clerical, 1.756 FTE Regular Paraprofessionals, .7813 FTE Bilingual Paraprofessional, 3.25 Special Ed. Paraprofessional, .75 FTE Cafeteria, 1 FTE Student Intervention Facilitator, 1.75 FTE Yard Supervision
  - ✓ 1.0 FTE Confidential (District Office)
  - ✓ 2.0 FTE Classified Management
  - ✓ 1.0 FTE Technology (contracted for District Wide Services)
- Statutory benefits (employer costs):
  - ✓ STRS rate 10.73%
  - ✓ Social Security rate 6.2%
  - ✓ Medicare rate 1.45%
  - ✓ SUI rate .05 % per EDD
  - ✓ PERS rate 11.847% per CDE
  - ✓ Worker's Compensation rate 2.038%
    - ➢ Certificated Total = 14.268%
    - ➢ Classified Total = 21.578%

2. ***Other: Books/Supplies, Services/Operating Expenditures, Other Out-go and Other Financing Sources/Uses*** *= $2,446845*
   - Marin County Office of Education support/contracts (Aries, CalPads, Technology, QSS/QCC, Payroll, Accounts Payable)
   - Operational Expenditures; utilities, gas, sewer, trash, legal, communications, internet, etc.
   - Deferred Maintenance contribution of $50,000 to address ongoing major repair needs district wide.
   - Funds allocated toward professional development for staff: SIPPS, curriculum/staff development, Arts Programs, Language Program, Reading Intervention, Math Specialist, Pre K to 3 program, etc.
   - Increase in books/supplies from original budget adoption (onetime expenses/carryover).
   - Increase in services and operating expenditures form original budget adoption (onetime expenses/carry over/ one-time costs associated with grants).

3. ***Reserves*** *= $571,105*
   - Designated for Economic Uncertainties remains at 17% (5 % state requirement/law & 12% board designated per board policy) of adopted budget operating expenditures.

2015-2016 to 2017-2018 General Fund ~ MYP Factors

REVENUES

1. Property taxes estimated at 6.12% growth applied to 2015-2016 from 2014-2015 from Marin County Office of Education and J-29 (P2) estimates from the County of Marin. Property taxes estimate at 2.0% for 2016-2017 & 2017-2018.

2016-2017 :	**ADA** 141.07	**Gap Funding** 49.08%	**COLA** .47%	**Unduplicated %** 89.47%
2017-2018 :	**ADA** 141.07	**Gap Funding** 45.34%	**COLA** 2.13%	**Unduplicated %** 89.47%

2. Per the LCFF, local education agencies are to receive minimum state funding of no less than the total received in the 2012-2013 fiscal year (hold harmless).
3. Projected Basic Aid "Fair Share" reduction to categorical programs, lesser of 8.92% P2 Revenue Limit calculation before deficit or excess property tax.
4. Title I, Title II, Title III monies budgeted with a slight reduction until more information about the State and Federal budget is known.

5. Pre-K to 3 Grant funded at current grant amount for 2016-2017 and 20% less from prior year allocation for 2017-2018.
6. Elimination of the Marin Community Foundation TSG in 2015-2016.

EXPENDITURES

1. ***Salaries & Benefits :*** Projected Steps & Columns, Benefits updated to include effects of step & columns increase and the staffing changes from prior year, STRS increase to 12.58% (2016-17) and 14.43% (2017-2018), PERS increase to 13.05% (2016-17) and 16.6% (2017-2018):

- 2015-2016 Staffing in comparison from 2014-2015. Reductions related to implementation of K – 8 model, elimination of grants and loss in revenues:
  1. 3.0 FTE Certificated Teachers Reductions
  2. 0.2 FTE Certificated Administration reduction
  3. 2.125 FTE Classified reduction
- 2016-2017 Staffing
  1. Reductions related to implementation of K – 8 model, elimination of grants and loss in revenues, expenditures reflects the priorities of district/LCAP :
     - ✓ 1.0 FTE Certificated Administration; all costs associated
     - ✓ 0.875 FTE Classified reduction
     - ✓ Reduction in books/supplies (one time carry over funds and expenditures related to EE grant and one time mandated costs expenditures)
     - ✓ Reduction in operational expenditures (one time carry over funds and expenditures related to EE grant and one time mandated costs expenditures)
  2. Projected step and column adjustments included in salary projections.
  3. Benefits updated to include effects of step and column increases.
- 2017-2018 Staffing
  1. Reductions related to implementation of K – 8 model, elimination of grants and loss in revenues, expenditures reflects the priorities of district/LCAP:
     - ✓ 1.0 FTE Certificated reduction and all costs associated
     - ✓ Reduction in books/supplies (one time carry over funds and expenditures related to EE grant and one time mandated costs expenditures)
     - ✓ Reduction in operational expenditures (one time carry over funds and expenditures related to EE grant and one time mandated costs expenditures)
  2. Projected step, columns and benefit adjustments in salary/benefit projections

2. ***Non-Salary accounts***
   Unrestricted/Restricted:

- Continued contribution toward Deferred Maintenance and future Technology Needs (50K) for 2016-2017 & 2017-2018.
- Decrease in contribution toward the Cafeteria Fund ($20K) for 2016-2017 & 2017-2018.
- Decrease in books and supplies (elimination of services associated with previously grant funded programs and reduction in operational expenditures, expenditures reflects the priorities of district/LCAP)
- Decrease in services and other operating expenditures (elimination of services associated with previously grant funded programs and reduction in operational expenditures, expenditures reflects the priorities of district/LCAP).
- Decrease in other out-go of $69,322 for 2016-2017 & 2018-2019.
- Increase in Financing for the COP payment in 2016-2017 & 2017-2018.

RESERVES

1. Designated for Economic Uncertainties remains at 17% (5 % state requirement/law & 12% board designated per board policy) of adopted budget operating expenditures.

Mary Jane Burke
Marin County Superintendent of Schools
Business Services Department

Business Bulletin 16-17

2015-16 Second Interim Reports *February 16, 2016*

The following guidelines have been prepared to assist you in developing your 2015-2016 Second Interim Budget reports and Multi-Year Projections. We also wanted to provide you with what items we will be looking for as we review your report. The Common Message which was released on February 12, 2016 and the FCMAT LCFF Calculator are additional tools that we encourage you to use as a framework for your projections.

Key planning factors for LEAs to incorporate into the second interim report and multiyear projections are listed below and based on the latest information available as of January 2016.

	Fiscal Year		
Planning Factor	**2015-16**	**2016-17**	**2017-18**
COLA (DOF)	1.02%	0.47%	2.13%
LCFF Gap Funding Percentage (DOF)	51.97%	49.08%	45.34%
STRS Employer Rates	10.73%	12.58%	14.43%
PERS Employer Rates (PERS Board / Actuary)	11.847%	13.05%	16.6%
Lottery – unrestricted per ADA**	$140	$140	$140
Lottery – Prop. 20 per ADA**	$41	$41	$41
One-Time Discretionary Funding: Mandate Cost Liability	$529	$207	$0
Mandate Block Grant for Districts – K-8 per ADA	$28.42	$28.42	$28.42
Mandate Block Grant for Districts – 9-12 per ADA	$56	$56	$56
Mandate Block Grant for Charters – K-8 per ADA	$14.21	$14.21	$14.21
Mandate Block Grant for Charters – 9-12 per ADA	$42	$42	$42
State Preschool Part-Day Daily Reimbursement Rate*	$23.87	*$23.98	*$24.49
State Preschool Full-Day Daily Reimbursement Rate*	$38.53	$38.71	$39.54
General Child Care Daily Reimbursement Rate*	$38.29	$38.47	$39.29
Routine Restricted Maintenance Account	Phase in to 3%	Phase in to 3%	Phase in to 3%

* These funding streams are used to create the proposed Early Education Block Grant

** Government Code 8880.5(a)(2) extended lottery funding based on the 2007-08 ROP ADA and Adult Education ADA through 2014-15. Under current law these two ADA counts will no longer be part of the lottery calculation for 2015-16 and beyond.

Also attached is a checklist of items that we request districts send with their Second Interim reports. All items listed, along with the signed checklist, should be sent to Penny Stevenson at the Marin County Office of Education (MCOE) on or before March 16, 2016.

Schools
Property Tax Revenue Estimates (P1)
2015/16
Estimated as of 11/13/2015

Fund	District	Total Secured 99%	Unsecured 95%	HOPTR 99%	Prior Year**	5,505,253 Supplemental*	Sub-Total Before Reverse ERAF	(py actual) Sonoma	Comm Dev Funds	Grand Total	Estimated Reverse ERAF (17,813,099)	Sub-Total After Reverse ERAF	RDA
107051	Bolinas Stinson Union	2,361,566	47,193	13,214	3,519.75	-	2,425,493		-	2,425,493		2,425,493	
107111	**Dixie School**	12,303,129	244,939	68,579	18,371.95	482,574	13,117,593			13,117,593	(2,113,844)	11,003,749	
107171	Kentfield School	7,468,193	149,395	41,828	10,985.56	294,212	7,964,613			7,964,613		7,964,613	
107191	**Laguna Joint School**	13,093	203	56	17.98	4,421	17,791	36,679		54,470	(2,867)	51,603	
107211	Lagunitas School	1,769,098	35,197	9,854	2,652.47	-	1,816,802			1,816,802		1,816,802	
107231	**Larkspur School**	8,528,342	170,313	47,685	12,385.04	360,269	9,118,994			9,118,994	(1,469,487)	7,649,507	
107251	**Lincoln School**	13,336	261	73	20.49	2,945	16,636	32,704		49,340	(2,681)	46,659	
107291	**Mill Valley School**	18,261,528	365,179	102,244	26,837.29	775,063	19,530,851			19,530,851	(3,147,314)	16,383,537	
107311	Nicasio School	613,325	12,219	3,421	932.39	-	629,898			629,898		629,898	
107351	Reed Union School	13,116,977	262,673	73,544	19,319.23	-	13,472,514		4,828	13,477,342		13,477,342	
107371	Ross School	3,905,887	78,252	21,910	5,818.22	-	4,011,868			4,011,868		4,011,868	
107451	**San Rafael School**	20,276,662	402,853	112,793	30,483.18	1,103,897	21,926,688		-	21,926,688	(3,533,392)	18,393,296	299,349
107471	Sausalito-Marin City Sch.	5,306,089	105,906	29,651	7,996.06	-	5,449,642			5,449,642		5,449,642	
107531	**Union Joint School**	43,142	862	242	69.78	2,703	47,018	34,238		81,257	(7,577)	73,680	
107641	Shoreline Unified	4,493,934	88,563	24,797	9,864.56	-	4,617,159	3,155,245		7,772,404		7,772,404	
107651	**Novato Unified School**	32,978,592	657,376	184,055	57,519.30	1,932,008	35,809,551		206,651	36,016,202	(5,770,556)	30,245,646	612,386
107741	San Rafael High School	21,857,832	434,540	121,664	32,880.74	-	22,446,917		403,061	22,849,978		22,849,978	
107761	Tam Union High School	51,101,166	1,021,852	286,102	75,465.27	-	52,484,586		3,713	52,488,299		52,488,299	
107851	Marin Community College	45,476,890	907,507	254,087	67361.91	1,164,582	47,870,428		286,363	48,156,791		48,156,791	
107861	Santa Rosa JC-Laguna J	73,631	1,342	376	105.46	-	75,454			75,454		75,454	
107891	**Ross Valley School**	10,133,482	202,715	56,757	15,064.19	547,162	10,955,180			10,955,180	(1,765,381)	9,189,799	
107911	Marin County Office of Ec	15,639,026	312,024	87,362	23,329.96	400,431	16,462,173	145,648	88,243	16,696,063		16,696,063	
107917	Petaluma Jt High	344,017	6,396	1,791	502.48	-	352,707			352,707		352,707	
										-			
	Schools Total	276,078,938	5,507,760	1,542,085	421,503	7,070,267	290,620,553	3,404,514	992,859	295,017,925	(17,813,099)	277,204,826	911,735

*Supplemental, (estimated by Kate), uses py amount allocated on cy ratio

Prior Year** uses 2014-15 annual amount

Estimated Property Tax Revenues

2016/2017 Roll in Progress
Lien Date 1/1/2016 (As of 2/29/2016)

	Values	Incremental Tax Revenue	Current Year Tax Revenue	Estimated Tax Revenue	Growth Factor
Roll in Progress SECR Base Value	3,534,290,801				
Current Year Utility Base Value	147,015				
Current Year UNS Base Value	172,031,068				
Estimated Total Base Value	3,706,468,884	3,706,468,884			
Current Year SECR Base Value	3,343,262,192				
Current Year Utility Base Value	147,015				
Current Year UNS Base Value	172,031,068				
Current Year Total Base	3,515,440,275	3,515,440,275			
Estimated Change in Value		191,028,609			
Weighted Average Increment Factor		0.00166538			
Estimated Incremental Tax Revenue		318,135		318,135	
Current Year Gross Tax Revenue			5,683,624	5,683,624	
Estimated Gross Tax Revenue				6,001,759	
Less Deduction for Redevelopment Contribution			-223,387	-230,089	3.00%
Gross Revenue Net of Redevelopment			5,460,237	5,771,670	105.70
Less Deduction for ERAF Contribution			0	0	
Net Tax Revenue			5,460,237	5,771,670	
Secured Tax Revenue			5,318,807	5,630,241	
Unsecured Tax Revenue			111,480	111,480	
HOPTR Subvention Revenue			29,949	29,949	
			5,460,236	5,771,670	

Note: The County of Marin is not legally obligated to provide this information but recognizes that it may be useful. The County of Marin cautions that the user assumes all responsibility/liability for any conclusions and/or decisions made or actions taken or not taken based wholly or partially upon this information. The user consents to this disclaimer of liability and assumes the entire risk related to its use. Although every effort has been made to provide accurate and timely information, this information is preliminary and is provided on an "as is" basis. Neither Marin County, nor any of its employees, makes any warranty whether express or implied, including (without limitation) any implied warranties of fitness for a particular purpose, or assumes any legal liability or responsibility for the accuracy, completeness, legality, reliability, or usefulness of any information. The County of Marin reserves the right to make changes and improvements at any time and without notice.

The Marin Common Message
2015-16 Second Interim
February 12, 2016

MARIN COUNTY OFFICE OF EDUCATION

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Second Interim Key Guidance

Local educational agencies face increasing expectations to improve outcomes for students. This may necessitate a reallocation of resources if existing programs are not producing desired results. Each LEA faces its own particular set of educational challenges, and there is no "one size fits all" plan. Similarly, each LEA faces its own particular set of financial risk factors based on current reserve levels, enrollment trends, bargaining agreements, degree of revenue volatility and various other local and statewide factors.

There are a few key aspects to maintaining fiscal solvency and sound educational programs that apply to all districts:

1. Maintaining adequate reserves to allow for unanticipated circumstances (with the adequate level based on each LEA's unique situational assessment).

2. Maintaining fiscal flexibility by limiting commitments to future increased expenditures based on projections of future revenue growth.

3. Establishing contingencies that allow expenditure plans to be changed if needed.

LEAs are advised to use the FCMAT LCFF Calculator and the list in the Planning Factors section of this document in building multiyear projections (MYPs). If alternate assumptions are used, the source of those assumptions and the reasons for adopting them should be clearly documented. Transparency is essential for maintaining an LEA's credibility. Clearly communicating and explaining budget assumptions to stakeholders is critical.

LEAs should also consider building in contingencies for emerging and fixed expenditure obligations such as increasing employer contributions to employee retirement systems, impacts of the Affordable Care Act, rising costs of health insurance, funding other post-employment benefits (OPEB) programs, or future facility needs, to name a few examples.

Best practices for assessing district risk factors begin with using FCMAT's Fiscal Health Risk Analysis: Key Fiscal Indicators: http://fcmat.org/wp-content/uploads/sites/4/2015/05/Fiscal-Health-Risk-Analysis-K-12-5-2015-final.pdf

Summary of 2015-16 Changes Since First Interim

Educator Effectiveness

The Educator Effectiveness expenditures will be subject to annual audit. Auditors will verify whether the LEA developed, explained and adopted a plan and is tracking FTEs and expenditures in the format of the final expenditure report. If the LEA is found not in compliance, a finding will be reported with recommendations to comply with requirements. On or before July 1, 2018, an LEA will submit a detailed expenditure report to the California Department of Education (CDE). The final expenditure report template can be found on the CDE's website: http://www.cde.ca.gov/fg/aa/ca/educatoreffectiveness.asp

Summary of 2016-17 Budget Proposals

On January 7, Governor Brown released his 2016-17 budget proposal. The Governor reported the 2015-16 budget year state revenues will be $3.534 billion higher than anticipated last June, most of which ($3.041 billion) will be deposited to the Budget Stabilization Account under the provisions of Proposition 2.

- **Local Control Funding Formula:** a $2.8 billion increase in LCFF gap funding is proposed for school districts and charters. The proposed funding level eliminates nearly 50% of the remaining LCFF funding gap and brings total LCFF formula implementation to 95% of the original targets statewide.

- **One-Time Discretionary Funding:** $1.2 billion in one-time Proposition 98 funding is provided for school districts, charter schools and county offices of education. All of the funds are intended to offset any mandate reimbursement claims. CDE estimated the per-ADA amount at $207.

- **Charter School Growth:** $61 million in Proposition 98 funding is provided for charter school growth.

- **Charter School Startup Grants:** $20 million one-time Proposition 98 funding is proposed for charter school startup grants in 2016 and 2017, which will help offset the loss of federal funding previously available for this purpose.

- **Special Education:** $15.5 million decrease in Proposition 98 General Fund that reflects a projected decrease in Special Education ADA.

- **Cost of Living Adjustments:** $22.9 million in ongoing Proposition 98 funding is provided to support a 0.47% cost of living adjustment for

categorical programs that remain outside of the Local Control Funding Formula, including Special Education, Child Nutrition, Foster Youth, Preschool, American Indian Education Centers, and the American Indian Early Childhood Education Program.

- **Proposition 39:** $365.4 million to support school district and charter school energy efficiency projects in 2016-17.

- **Proposition 47:** $7.3 million to support investments aimed at improving outcomes for public school pupils in K-12 by reducing truancy and supporting pupils who are at risk of dropping out of school or are victims of crime, consistent with the provisions of Proposition 47.

- **Early Education Block Grant:** $1.65 billion for the new block grant that will consolidate three programs – State Preschool Program ($880 million), transitional kindergarten ($725 million) Preschool Quality Rating and Improvement System ($725 million). The proposal will result in greater local financial flexibility and allow LEAs to develop programs that address their community's local needs.

- **Child Care:** Full implementation of 2015 Budget Act investments that includes an increase of $16.9 million in non-Proposition 98 and $30.9 million in Proposition 98 general fund.

Planning Factors for First Interim and MYPs

Key planning factors for LEAs to incorporate into the first interim and multiyear projections are listed below and are based on the latest information available.

	Fiscal Year		
Planning Factor	2015-16	2016-17	2017-18
COLA (Department of Finance - DOF)	1.02%	0.47%	2.13%
LCFF Gap Funding Percentage (DOF)	51.97%	49.08%	45.34%
STRS Employer Rates	10.73%	12.58%	14.43%
PERS Employer Rates (PERS Board / Actuary)	11.847%	13.05%	16.60%*
Lottery – unrestricted per ADA**	$140	$140	$140
Lottery – Prop. 20 per ADA**	$41	$41	$41
One-Time Discretionary Funding	$529	$207	$0
Educator Effectiveness Funding per Certificated FTE	$1,466 (See Pg. 23)	$0	$0
Mandate Block Grant for Districts – K-8 per ADA	$28.42	$28.42	$28.42
Mandate Block Grant for Districts – 9-12 per ADA	$56	$56	$56

Mandate Block Grant for Charters – K-8 per ADA	$14.21	$14.21	$14.21
Mandate Block Grant for Charters – 9-12 per ADA	$42	$42	$42
*State Preschool Part-Day Daily Reimbursement Rate	$23.87	*$23.98	*$24.49
State Preschool Full-Day Daily Reimbursement Rate	$38.53	$38.71	$39.54
General Child Care Daily Reimbursement Rate	$38.29	$38.47	$39.29
Routine Restricted Maintenance Account	***Phase in to 3% See Pg. 12	***Phase in to 3%	***Phase in to 3%

(all numbers in billions)

Proposition 98 Revenues

The Governor's proposed 2016-17 budget estimates $4.4 billion in new revenues to K-12 above what was provided for in the adopted 2015-16 budget. Approximately $400 million comes, on a one-time basis, from increased 2014-15 Proposition 98 recalculations; another $800 million more, on a one-time basis, for the recalculated 2015-16 Proposition 98 entitlement; and ongoing $3.2 billion for 2016-17 above current adopted levels.

Of particular note, the Governor has used Test 3 to calculate the test in 2016-17, which means the entitlement will be very sensitive to any downward revision in 2016-17 revenue at May Revision due to stock market volatility and the impact of capital gains income on state revenues. This results in some downside revenue risk that has been absent in previous years.

Also, it is noteworthy that the non-Proposition 98 side of the budget shows proposed expenditures climbing over $5.6 billion above the current adopted budget, while the state contribution to Proposition 98 increases only $1 billion. This is a notable change from recent years, when the Proposition 98 maintenance factor guaranteed almost 90 cents on every dollar that flowed to Proposition 98.

Fiscal Year 2015-16	Projected Statewide Revenue	Prop. 98 Calculation	Property Tax Portion of Prop. 98	State Budget Portion of Prop. 98	Non-Prop. 98 Budget	Ending Balance
Jan. 2015	$113.4	$65.7	$18.7	$47.0	$66.3	$1.5
May 2015	115.0	68.4	19.0	49.4	65.9	2.1
Adopted	115.0	68.4	19.0	49.4	65.9	2.1
Jan. 2016	117.5	69.2	19.2	50.0	66.1	5.2
Fiscal Year 2016-17	**Projected Statewide Revenue**	**Prop. 98 Calculation**	**Property Tax Portion of Prop. 98**	**State Budget Portion of Prop. 98**	**Non-Prop. 98 Budget**	**Ending Balance**
Jan 2016	$120.6	$71.6	$20.6	$51.0	$71.6	$3.2

Reserves

The Marin County Offices of Education continues to reinforce the need for reserves over the minimum reserve requirements.

The experience of the most recent recession has clearly demonstrated the minimum levels are not sufficient to protect educational programs from severe disruption in an economic downturn. The typical 3% reserve minimum represents less than two weeks of payroll for many districts. Many LEAs have established reserve policies higher than minimum reserves, recognizing their duty to maintain fiscal solvency. The adequacy of a given reserve level should be assessed based on the LEA's own specific circumstances, and numerous reasonable models are available for consideration. Examples include:

- The Government Finance Officers Association recommends reserves equal to two months of average general fund operating expenditures, or about 17%.
- Rating agencies like Fitch or Moody's typically assess the adequacy of a district's reserves by comparing them to statewide averages, which have hovered around 15% for California unified school districts in recent years.
- The Fiscal Crisis and Management Assistance Team emphasizes the need to assess not only fund balance but also actual cash on hand.

In recognition that the state is now $6 billion ahead of schedule in reaching original LCFF targets and the programmed escalation of STRS/PERS employer cost increases remain on schedule through 2020-21, many districts have used a portion of their LCFF base grant increases on one-time expenditures or have designated components of their fund balance to address STRS/PERS costs in the multiyear projections and beyond. While this practice may provide some argument for maintaining reserve levels at amounts well above the minimum, districts should be cautious in solely relying on fund balance to cover what are considered operational and ongoing costs such as the STRS/PERS employer contributions. Districts are advised to review the LAO's report: A Review of the CalSTRS Funding Plan at: http://www.lao.ca.gov/Publications/Report/3332. Specifically, the LAO's report notes while the CalSTRS unfunded liability is projected to decline over time, district contribution increases are fixed through 2020-21.

Reserve Cap

The 2016-17 Budget Proposal remains silent on any proposed changes to the reserve cap triggers related to SB 858. Nevertheless, the LAO's November Fiscal Outlook states the reserve cap would not take effect during their forecast period. Districts are advised to continue to work closely with the Marin County Office of Education and carefully monitor their reserve status. Notably, districts are advised to continue to maintain higher than minimum reserves.

Negotiations

Under the LCFF, the process and substance of bargaining with employee groups has changed drastically. ADA is just one of the many complexities of budgeting revenue. Districts must now also consider student demographics and grade level when anticipating revenue fluctuations. School districts considering multiyear contracts should maintain flexibility through contingency language or other means that protects them from cost increases beyond their control (e.g., pension reform, health care).

The large increase in gap funding in 2015-16 will lead to smaller year-over-year increases in future years. The recent publication of the 2016-17 proposed budget assumes another year where there will be a large increase in gap funding but also affirms the projection of smaller year-over-year increases in the out years. As a consequence and as noted in the guidance on reserves in the previous section, many districts are electing to use a portion of LCFF base grant funding increases on one-time expenditures to address scheduled STRS/PERS employer cost increases in future years.

As the gap between the LCFF floor and LCFF target decreases, larger percentage gap funding numbers will net smaller per pupil funding amounts. Clearly communicating the intricacies of gap funding will be critical to avoiding misunderstandings at the bargaining table.

For some districts next year's gap funding will be less than the amount needed to cover STRS and PERS contribution rate increases, and that likely will be true for most if not all districts after 2016-17.

Many districts and their bargaining units may be tempted to address ongoing expenditure needs and priorities with one-time funds simply because more dollars appear to be available for bargaining. As a result of the potential reserve cap provisions contained in SB 858, school districts are encountering additional pressures to spend down reserves in bargaining table discussions. The existence of a potential reserve cap does not change the fact that spending one-time resources (e.g., reserves) on ongoing expenditures (e.g., salaries) is a certain recipe for fiscal trouble in out years. For this reason, districts are encouraged to exercise extreme caution when bargaining ongoing commitments for salaries or health care benefits. The 2016-17 Budget Proposal remains silent on any specific changes to SB 858. Districts will need to continue to work closely with their COE and carefully monitor their reserve status.

Along with higher gap funding percentages comes an accelerated requirement to meet class size reduction in grades K-3. Although some districts may not experience the same large increases in funding as their neighboring districts, they are still required to meet the class size reduction targets. The trend of increased funding and negotiated salary/benefit increases has placed additional pressures on districts to maintain competitive salaries. With the disparity in LCFF increases from one district to the next, many districts may be in a better position to negotiate increases than others. This will continue to place pressure on districts, as a comparability argument is sure to be broached at the bargaining table.

One-Time Funds for Outstanding Mandate Claims

The 2015-16 budget included $3.2 billion in one-time discretionary funding that is expected to provide LEAs with additional resources to invest in professional development, teacher induction for beginning teachers, and instructional materials and technology. While these funds are unrestricted for use at the LEA's discretion, districts should carefully consider their use, as they are only one-time funds.

The CDE advised that these funds will be distributed to LEAs at $529 per 2014-15 P-2 ADA in support of one-time funds for outstanding mandate claims. As such, these allocations shall first satisfy any outstanding claims for reimbursement of state-mandated local program costs. Districts received approximately 42.8% in December 2015 and 42.8% in January 2016. The remaining funds are scheduled for release in March (3.4%) and April (11%) 2016.

For 2016-17, the governor's budget proposal includes $1.2 billion in one-time Proposition 98 funding, which CDE estimates to be approximately $207 per ADA. These funds are intended to offset any mandate reimbursement claims. The budget summary states that these funds are to be used "at local discretion, to support critical investments such as content standards implementation, technology, professional development, induction programs for beginning teachers and deferred maintenance."

Routine Restricted Maintenance Account (RRMA)

AB 104 allows gradual increase to the required 3% contribution to routine restricted maintenance. The full 3% requirement must be in place by full implementation of LCFF.

For the 2015-16 and 2016-17 fiscal years, the required minimum amount to be deposited into the account shall be the lesser of the following amounts:

- Three percent of the total general fund expenditures for that fiscal year or the amount that the school district deposited into the account in the 2014-15 fiscal year.

For the 2017-18 to 2019-20 fiscal years, the required minimum amount to be deposited into the account shall be the greater of the following amounts:

- • The lesser of 3% of the total general fund expenditures for that fiscal year or the amount that the school district deposited into the account in the 2014-15 fiscal year.

- • Two percent of the total general fund expenditures of the applicant school district for that fiscal year.

For the 2020-21 fiscal year and beyond, the required minimum is 3% of the total general fund expenditures.

Full language can be found in the budget trailer bill, AB 104:
http://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=201520160AB104

Local Control Funding Formula

Implementation

Full implementation of LCFF is projected by the Department of Finance to occur in 2020-21. It is recommended that LEAs use the LCFF Calculator maintained on the FCMAT website at http://fcmat.org/local-control-funding-formula-resources/. Additional information about LCFF can be found at http://www.cde.ca.gov/fg/aa/lc/.

The following amounts should be used for target LCFF base grants and grade span adjustments, which include the estimated COLA:

Grade Level	2015-16 Target Base Grant	2015-16 Target GSA	2016-17 Target Base Grant	2016-17 Target GSA	2017-18 Target Base Grant	2017-18 Target GSA	2018-19 Target Base Grant	2018-19 Target GSA
Grades TK-3	$7,083	$737	$7,116	$740	$7,268	$756	$7,461	$776
Grades 4-6	$7,189		$7,223		$7,377		$7,572	
Grades 7-8	$7,403		$7,438		$7,596		$7,797	
Grades 9-12	$8,578	$223	$8,618	$224	$8,802	$229	$9,035	$235

Below are the Department of Finance estimated gap factors and COLA percentages:

	Actual 2014-15	Estimate 2015-16	Estimate 2016-17	Estimate 2017-18	Estimate 2018-19	Estimate 2019-20
LCFF Gap Funding Percentage	30.16%	51.97%	49.08%	45.34%	6.15%	34.21%
Annual COLA	0.85%	1.02%	0.47%	2.13%	2.65%	2.72%

Grade Span Adjustment (GSA)

The LCFF provides a 10.4% increase in funding for grades K-3 (including TK) base grant. For 2015-16 this equates to $380/student. To receive these funds districts must maintain enrollment at all school sites at an average of no more than 24 students per class at full implementation of LCFF.

School districts have the authority to collectively bargain an alternative, locally defined class size ratio.

School districts that do not have an alternative agreement must annually make progress to a school site average enrollment of 24 students per class. Progress is measured by the

percentage used for gap funding. A school district can accelerate the progress but at minimum must meet the annually calculated progress.

The calculation is as follows:

Prior Year Average Class Enrollment at School	33.00
Minus Target Class Enrollment	24.00
Student reduction by full implementation	9.00
Gap Percentage (May Use DOF Estimate)	28.06%
Minimum Required Reduction Over Prior-Year Average	- 2.53
Maximum Class Enrollment	30.50
Actual Enrollment	25.00

(Example from 2015 School Services Budget workshop)

The starting point of calculation for the next fiscal year progress is the prior year maximum class enrollment, not the actual enrollment.

The penalty for noncompliance is the loss of all K-3 GSA funding districtwide.

Minimum State Aid

The minimum state aid (MSA) guarantee is intended to remain in effect indefinitely. MSA is the level of funding to ensure LEAs receive at least the same amount in state aid as received in 2012-13, adjusted for changes in ADA and property taxes. MSA applies primarily in two instances: basic aid districts because categorical funding was not previously offset by local property taxes, and necessary small school districts because of loss of eligibility under new rules.

Home to School Transportation

The maintenance of effort for all districts receiving transportation funds does not expire. The transportation funds are received as an add-on to LCFF for home to school Special Education transportation and bus replacement. The level of expenditures must be at least equal to the lesser of the amount spent in 2012-13 or the amount of the transportation revenue (home to school, special education and bus replacement) received in 2012-13.

Pursuant to EC Section 42238.03(a)(6)(A)(iii), joint powers agencies for pupil transportation that received funding directly from the state for the 2012-13 Pupil Transportation Program are eligible to receive the same amount for 2015-16 as part of the Local Control Funding Formula. For MPTA members, the JPA apportionment has now been reallocated back to the member districts. The districts receiving these funds have an increased MOE requirement.

CALPADS

Because CALPADS data is used in a variety of revenue calculations for LEAs, it is imperative that financial personnel review the data both for accuracy and completeness.

Key Upcoming Deadlines

- Fall 1 amendment window is open. LEAs must certify Fall 1 data by March 18, 2016. See CALPADS FLASH #114 available at http://www.cde.ca.gov/ds/sp/cl/calpadsupdflash114.asp – Note: The CDE did not use these data in the calculation of an LEA's unduplicated pupil percentage (UPP) for the 2015-16 P-1 Apportionment. Additional information is posted on the CDE web page under Principal Apportionments.

- Fall 2 certification deadline is March 4, 2016, with an amendment window that closes on April 8, 2016.

Audit adjustments to CALPADS data are to be reported through the Principal Apportionment Data Collection (PADC) software. LEAs should report the correction in the applicable fiscal year's version of the software in either the School District or Charter School Audit Adjustments to CALPADS Data entry screen using the Annual Corrected mode. LEAs will report the net difference to CALPADS enrollment and/or unduplicated pupil count based on the LEA's audit finding. The adjustments will only affect the LCFF UPP calculation(s) and will not be used to modify previously certified CALPADS data for any other purpose. For additional information see the PADC Data Reporting Instruction Manual available on CDE's web page at http://www.cde.ca.gov/fg/sf/pa/.

The Principal Apportionment prior year corrections deadline is March 1, 2016.

A CALPADS certification and amendment calendar is posted on the CDE web page: http://www.cde.ca.gov/ds/dc/es/subcal.asp

Historical Snapshot Reports

Based on feedback received from LEAs, the CDE will continue to make prior year snapshot reports available through CALPADS.

LCFF Reporting for Provision 2, 3, and Community Eligibility Provision Schools

To further reduce the burden of data collection, Education Code Section 42238.01(a) was recently amended (Chapter 327, Statutes of 2015) to clarify the data collection and reporting requirements for schools participating in Provision 2, 3, or Community Eligibility Provisions under the National School Lunch Program. The FAQs on this topic have been updated to reflect these changes in law and can be found on the CDE Local Control Funding Formula (LCFF) Web page at this link: http://www.cde.ca.gov/fg/aa/lc/lcfffaq.asp#FREE

Age Eligibility Filter to Assist in Forecasting LCFF Funding

Recently enacted legislation allows LEAs to enroll students who turn 5 after December 2 in a Transitional Kindergarten (TK) program at the start of the school year, but disallows these students from being included in the unduplicated pupil percentage used to determine funding under the LCFF Supplemental and Concentration grants. Additionally, LEAs may not claim average daily attendance (ADA) for these students until they turn 5.

The 1.17 FRPM/English Learner/Foster Youth report in CALPADS has an age eligibility filter to assist LEAs in forecasting LCFF funding. The age eligibility filter defaults to "LCFF." The three filter options are:

- **LCFF** – includes grades KN–12, UE, US and excludes students with grade level KN and whose 5th birthday (student birth date) is greater than December 2 of the selected Academic Year based on the As of Date of the report
- **All (KN–12, UE, US)** – includes grades KN–12, UE, US based on the As of Date of the report
- **Title 1 (5–17 year olds only)** – includes ages 5–17 in whole years based on Student Birth Date and the As of Date of the report

More information about a variety of CALPADS topics can be found at:
http://www.cde.ca.gov/ds/sp/cl/communications.asp

Special Circumstances

Foster Youth

The state Foster Youth Services (FYS) Program provides support services for foster children who suffer the effects of displacement from family and school and who often experience multiple placements in foster care. County superintendents retain the responsibility to coordinate services for foster youth among child welfare agencies, schools, juvenile court and probation.

The enactment of Assembly Bill (AB) 854 (Weber) restructured the FYS Program from a direct services program to a grant program designed to enhance collaboration of services and build the capacity of LEAs. Now called the Foster Youth Services Coordinating (FYSC) Program, the program structure is intended to align more closely with that of the Local Control Funding Formula (LCFF). The new program requirements necessitate ongoing collaboration between child welfare, probation, LEAs and other organizations to determine proper placement of foster youth, to build capacity of coordinating programs, and to coordinate local planning in the development of the Local Control and Accountability Plan (LCAP).

The Marin County Office of Education is now responsible for monitoring and administrating the following for all Marin County Foster Youth:

- Demonstration of Need
- Executive Advisory Council Composition
- Facilitating Service Delivery and Sustainability
- Local Control and Accountability Plan Planning and Development
- Policy and Protocol Development
- Coordinating Transition to Career and College Programs
- Prioritizing Service Coordination
- Program Reporting

Students identified as foster youth are included in the unduplicated counts used in calculating supplemental and concentration grants and districts are responsible for direct services to foster youth. Foster youth is also now included as a subgroup in the Academic Performance Index that is subject to growth targets as set by the State Board of Education.

- LEAs can now identify additional students through the Foster Youth user interface in CALPADS to make a local match for students that were not identified in the statewide match. More information on how to access data in the user interface can be found in the CALPADS Update FLASH #99 (http://www.cde.ca.gov/ds/sp/cl/calpadsupdflash99.asp).

- The Marin County Office of Education has contracted with Sacramento County Office of Education to implement Foster Focus, a secure, web-based data system developed by Sacramento COE and used by nearly 30 counties throughout California. Foster Focus matches child welfare and education data for children under court supervision, allowing for prompt transfer of student information to expedite school enrollment and facilitating accurate matching of CALPADS data with data provided directly from the Child Welfare System Case Management System (CWS/CMS). Districts will assign an administrative representative who will have access to Foster Focus.

- The United States Department of Agriculture, which administers the National School Lunch Program (NSLP), has clarified that all foster youth as defined by the Local Control Funding Formula (LCFF) are eligible to receive free meals under the NSLP. Since all foster youth are counted under the LCFF, this does not impact the data that LEAs certify on Report 1.17 – FRPM/English Learner/Foster

Youth – Count. However, LEAs may provide free meals to *all* students identified by the statewide match as foster youth.

Basic Aid

As part of the enacted 2015-16 state budget, Education Code 42238.03(e) was amended to clarify that the minimum state aid (MSA) guarantee is intended to remain in effect indefinitely. Basic aid districts are also eligible to receive or compete for the various one-time funding sources incorporated into the state budget including the Educator Effectiveness funds, one-time mandate discretionary funds, and the CTE Incentive Grants (some CTEIG awards were announced in January while the remainder are expected in March). In addition, qualifying basic aid districts will receive Adult Education Block Grant funds.

Basic aid districts will be eligible for the additional one-time mandate discretionary funds in the Governor's 2016-17 budget, if the proposal is enacted as part of the adopted state budget. It is unclear at this point how the proposed Early Education Block Grant would impact basic aid districts.

Those districts receiving funding under the Basic Aid District of Choice program should be cognizant of the fact that the program will flow through 2017-18 (pursuant to E.C. 48315) unless the Legislature takes action to extend it.

Because calculated LCFF entitlements are growing rapidly due to significant gap funding, some districts may be transitioning out of basic aid status. Such districts will need to work closely with the Marin County Office of Education to track the budgetary and cash flow implications of the transition. The guarantee of a minimum of $200 per ADA from Education Protection Account (EPA) is dependent on basic aid status, and districts that transition out of basic aid will lose additional EPA revenue for every state dollar they receive as a state-funded LCFF district. In addition, under current law, districts that were basic aid in 2012-13, and that lose their basic aid status during transition to full implementation, will continue to have their MSA amount held to their 2012-13 fair share reduction amount.

Charter Schools

The LCFF allocates funds to charters in the same manner as for school districts, except in certain circumstances charter funding will be constrained by factors related to the district in which the charter is physically located. Charter schools are not subject to the 24:1 K-3 class size requirement as a condition of apportionment; however, independent study programs are required to use 25:1 student-to-teacher ratios schoolwide.

Concentration grants for charter schools will be limited to no more than the concentration grant increase provided to the school district where the charter school is physically located. If a charter school is physically located in more than one district, then it will

utilize the percentage of unduplicated pupils of the school district with the highest percentage of unduplicated pupils.

A newly operational charter school's prior year per ADA funding amount is equal to the lesser of the prior year funding amount per unit of ADA for the school district in which the charter school is physically located, or the charter school's LCFF rate. The physical location of a charter school includes the sponsoring school district, even if it is not the physical location of the charter school. If a charter school is physically located in more than one school district, then it utilizes the funding entitlement per unit of ADA of the school district with the highest prior-year funding.

Payments to Charter Schools in Lieu of Property Taxes

A sponsoring LEA is required to transfer funding in lieu of property taxes monthly to the associated charter school(s). The payment amount(s) are dependent on the charter school's average daily attendance, which may be comprised of students from numerous districts. A school district that initially denies a charter school petition, which is later approved by the county board of education, is still obligated to make these payments. The state will "backfill" the school district for the funding, but the payment may still impact the district's cash flow. Basic aid districts will not receive complete reimbursement from the state.

LCAP for Charter Schools

Charter schools are required to abide by some of the elements required in the district's Local Control and Accountability Plans (LCAP), but not all. Charter schools are required to develop an LCAP and annual update, using the Local Control and Accountability Plan and Annual Update template adopted by the State Board of Education, focusing on the eight key state priority areas that apply for the grade levels served or the nature of the charter. Charters may adjust the goals table in Section 2 of the template to align to the term of their budget submitted to their authorizer, which can be one or more years depending on their Memorandum of Understanding.

Although the statute does not specifically state that charters are required to present their LCAP at a public hearing, they are required to solicit input from teachers, principals, administrators, other school personnel, parents, pupils and community members in the development of the annual update. Therefore, it is recommended that they hold a public hearing prior to approval and submission to the charter authorizer. Charter authorizers do not approve the charter LCAP, but they are required to ensure that LCAP and annual updates are completed. Charters must submit the LCAP and annual update to the chartering authority and county superintendent of schools.

Cash Management

LEAs should monitor cash flow to ensure there is sufficient cash to meet all obligations.

For the 2015-16 fiscal year, the State Controller's Office has posted estimated payment dates for K-12 principal apportionments, lottery apportionments, and Education Protection Account Proposition 30 apportionments through December 2016. The CDE has posted estimated payment schedules for 2015-16 one-time funding for outstanding mandate claims and Educator Effectiveness. The table below illustrates state apportionments for the period of January 2016 through June 2016.

Apportionments	Jan. 2016	Feb. 2016	Mar. 2016	Apr. 2016	May 2016	June 2016
K-12 Principal Apportionment	1/27/16	2/29/16	3/28/16	4/27/16	5/26/16	6/30/16
K-12 Proposition 30 EPA			3/24/16			6/24/16
K-12 Lottery			3/30/16			6/28/16
Funds for Outstanding Mandate Claims (One-time)	42.8%			11.0%		
Educator Effectiveness (One-time)			3.4% 20%			

Funding Outside of LCFF-Regulated Programs

Adult Education Block Grant

AB 104 (Chapter 13 of 2015) created the Adult Education Block Grant. The 2015-16 Budget Act provided $500 million in ongoing Proposition 98 funding for the block grant. The state provided this funding to further a restructuring of adult education services begun in 2013. Under the restructuring, adult education providers formed regional consortia to improve coordination and better serve the needs of adult learners within each region.

State law authorizes consortia to use block grant funds for programs in seven adult education instructional areas:

- Elementary and secondary reading, writing, and mathematics (basic skills).
- English as a second language and other programs for immigrants.
- Workforce preparation for adults (including senior citizens) entering or re-entering the workforce.
- Short-term career technical education with high employment potential.
- Pre-apprenticeship training activities coordinated with approved apprenticeship programs.
- Programs for adults with disabilities.
- Programs designed to develop knowledge and skills that enable adults (including senior citizens) to help children to succeed in school.

The 2015-16 Budget Act provides funding to regional consortia in two parts: (1) maintenance of effort (MOE) funding and (2) need-based funding. Under the MOE part, up to $375 million was earmarked for school districts and COEs that operated adult education programs in 2012-13 and subsequently became members of regional consortia. Each of these providers received the same amount of funding in 2015-16 as it spent on adult education in 2012-13 (effectively functioning as a hold harmless provision). Under the need-based part, at least $125 million was designated for regional consortia to distribute to members based on each region's share of the statewide need for adult education as determined by the California Community College Chancellor, Superintendent of Public Instruction, and Executive Director of the State Board of Education. In determining need, statute requires these leaders to consider, at a minimum, measures related to adult population, employment, immigration, educational attainment, and adult literacy.

Career Technical Education

The California Career Technical Incentive Grant Program is a competitive grant program administered by the CDE. Its purpose is to encourage and maintain the delivery of career technical programs during implementation of the LCFF. To receive funding, the grant proposals must ensure "the delivery and sustainability of high quality Career Technical Education programs" that meet 10 criteria, including curriculum and instruction aligned with California CTE standards; a cohesive sequence of CTE courses that enable pupils to transition to postsecondary education programs that lead to a career pathway or attain employment upon graduation from high school; qualified teachers and faculty, and data collection that allows for program evaluation. The CDE has received nearly 400 applications, representing over 660 local educational agencies and nearly 2.3 million students across the state.

Program funding is $400 million in 2015-16, $300 million in 2016-17, and $200 million in 2017-18, and will be appropriated based on the prior fiscal year's P-2 ADA for grades 7-12 as follows:

- 4% for ADA <= 140
- 8% for ADA > 140 and <= 550
- 88% for ADA >550

A proportional dollar-for-dollar match is required for the program and increases each year as follows:

- 2015-16, $1 match for every dollar received
- 2016-17, $1.50 match for every dollar received
- 2017-18, $2 match for every dollar received

The matching dollars may come from LCFF, the federal Carl D. Perkins Career and Technical Education Improvement Act of 2006 (Perkins), the California Partnership Academies (CPA), the Agricultural Career Technical Education Incentive Grant (Ag Grant), or any other source *except* for funding received from the California Career Pathways Trust.

Due to the late distribution of funding, year 1 funds will serve years 2015-17. Subsequent year funds will be budgeted as identified above but distributed in the following year, such that year 2 funds will be distributed in 2017-18 and year 3 funds in 2018-19. Accordingly, the sustainability years will be 2019 through 2022.

Funding of the program requires at least a three-year plan for continued support after grant funding expires. The plan must include how the district has budgeted the costs to

continue to support career technical education programs within the current or projected budget and contain a written commitment to do so.

Early round grant recipients were announced in January 2016.

Early Education Block Grant and Child Care

The budget summary includes some significant proposed changes for 2016-17. Details are limited at this time and we do not expect more clarity until trailer bill language is released or if additional details emerge through the Governor's May Revision.

The Governor proposes to redirect $1.65 billion in Proposition 98 funds to create a new block grant for low-income and at-risk preschoolers (4-year-olds and young 5-year-olds). This would redirect all Proposition 98 funds from State Preschool ($878 million), Transitional Kindergarten ($726 million), and the State Preschool Quality Rating and Improvement System Block Grant ($50 million). The block grant would be given to LEAs and possibly other entities that currently offer subsidized preschool. The restructuring would include a hold harmless provision for LEAs and potentially these other entities. The details of the proposal would be developed through a stakeholder process. Key details to be discussed include eligibility criteria, curriculum requirements, funding rates, staffing requirements, child-to-staff ratios, and the possibility of non-LEA grant recipients.

The Governor's proposal does not move the wrap component of full-day State Preschool provided by non-LEAs into the block grant. This wrap component is currently funded out of General Child Care (non-Proposition 98). As a result of not moving these existing preschool wrap funds into the block grant, the number of General Child Care slots increases notably in 2016-17 under this proposal. Depending on what the final block grant proposal includes concerning non-LEAs, this associated funding may be moved into the block grant or fund additional slots for non-LEA, non-preschool care (for example, care for infants and toddlers).

The 2016-17 budget proposal does include 0.13% statutory growth and a 0.47% COLA to both Proposition 98 and non-Proposition 98 child care and preschool programs. For General Child Care, State Preschool, handicapped, and some migrant child care programs, the COLA increases the standard reimbursement rate. For the Alternative Payment Program, the associated funding increase results in additional slots.

Additionally, the 2016-17 proposal includes annualized funding for the 4.5% increase in the regional market reimbursement rate and additional 5% increase in the license-exempt rate for the Alternative Payment Program and all three CalWORKs stages that started October 1, 2015.

Changes to CalWORKs include a decrease of $17 million in caseload and average cost of care for Stage 1, which is offset by increases of $1.8 million for Stage 2, and $33 million for Stage 3, with an overall increase of about $18 million for CalWORKs.

Of particular interest is the governor's proposal to transition child care (non-Proposition 98) to a full voucher system. The budget summary states, "California provides about a third of its child care funding by direct contract to providers and about two thirds by vouchers that families can use to choose providers. Contracts are administered by the state Department of Education and vouchers are administered locally by alternative payment agencies. Vouchers are a more efficient way to provide eligible families with access to subsidized care and provide families, especially those with a need for care during non-traditional hours, more choice and access to care that better meets their needs. The Budget proposes trailer bill language that will require the Department of Education to develop a plan to transition contracted funding into vouchers over the next five years."

More details to come in the May revision.

Educator Effectiveness

On September 22, 2015, Governor Brown signed Senate Bill (SB) 103, the Education Budget Trailer Bill, into law, which contained revised appropriation language for the $490 million to be disbursed to local educational agencies (LEA) for purposes of enhancing the effectiveness of teachers and administrators.

The $490 million is targeted to promote:

- Beginning teacher and administrator support and mentoring
- Professional development, coaching, and support services for teachers who have been identified as needing improvement or additional support
- Professional development for teachers and administrators that is aligned to the state academic content standards
- Educator quality and effectiveness

The funding will be available to spend over the next three fiscal years (2015-16, 2016-17, and 2017-18). As a condition of receiving the funds the LEA is required to develop a plan for how the funds will be spent. The plan shall be explained in a public meeting of the governing board before it is adopted in a subsequent public meeting. On or before July 1, 2018, an LEA will submit a detailed expenditure report. The final expenditure report template can be found on CDE's website:
http://www.cde.ca.gov/fg/aa/ca/educatoreffectiveness.asp

The funding expenditures will be subject to annual audit. Auditors will verify whether the LEA developed, explained and adopted a plan and are tracking FTEs and expenditures in the format of the final expenditure report to be submitted to CDE. If the LEA is found not in compliance, a finding will be reported with recommendations to comply with requirements.

Proposition 39 – California Clean Energy Jobs Act

Proposition 39 provides funding to K-12 schools in 2015-16 of $313.4 million for improving energy efficiency and creating clean energy jobs.

The Governor's budget proposes $365.4 million for 2016-17 for districts and charters, an increase of $52 million over 2015-16.

All LEA facilities, including leased facilities, are eligible. In addition to classrooms, other school building areas such as auditoriums, multipurpose rooms, gymnasiums, cafeterias, kitchens, pools, and special purpose areas (school/district office, library, media center, and computer and science labs) can be considered for energy efficiency measures and clean energy installations.

Dates for the proposed 2016-17 application are to be determined.

Schedule:

Program Fiscal Years	2013-14 through 2017-18
Two fiscal year combined funding award requests	September 1st (annually)
Award calculation completed by CDE	October 30th (annually)
SSPI begins allocating awards for approved multiple-year energy expenditure plans	January (annually)
LEAs project completion reporting	Ongoing
LEAs expenditure reports to Citizens Oversight Board and Energy Commission	October 1st (annually beginning 2015)
LEAs final encumbrance date	June 30, 2018
Final date all projects must be complete	June 30, 2020
LEAs final project reporting date	June 30, 2021

For additional information and a listing of LEA funding please visit: http://energy.ca.gov/efficiency/proposition39/.

http://www.cde.ca.gov/fg/aa/ca/documents/prop39consolidatedent.xls

Once an LEA completes all modifications to the energy expenditure plan, the amended plan is submitted back to the Energy Commission for review and approval, similar to the initial application submission process.

An energy expenditure plan is allowed one amendment per fiscal year. For more information, please see the Workshops, Webinars, Documents and Announcements page at: http://www.energy.ca.gov/efficiency/proposition39/documents/index.html

Summary

This Common Message serves to provide data and guidance to Marin LEAs for the purpose of fiscal planning and to develop their 2015-16 second interim reports. Information provided for fiscal year 2016-17 and beyond includes the latest known proposals and projections to assist with multiyear planning. As each LEA has unique funding and program attributes and needs, it remains essential that LEAs continuously assess their individual situations, work closely with the Marin County Office of Education, and plan accordingly to maintain fiscal solvency.

2015-2016 SECOND INERIM

DISTRICT CERTIFICATION OF INTERIM REPORT

FOR THE FISCAL YEAR 2015-2016

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____ Date: _____
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:
This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 08, 2016 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

_X_ POSITIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

____ QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

____ NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Paula Rigney Telephone: 415-332-3190

Title: CBO E-mail: prigney@smcsd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF)	Projected LCFF for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than $20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2014-15) annual payment?	X	
		• If yes, 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?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

2015-2016 SECOND INERIM

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G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2015-16 Original Budget	2015-16 Board Approved Operating Budget	2015-16 Actuals to Date	2015-16 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund				
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units	G	G	G	G
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units	G	G	G	G
53I	Tax Override Fund				
56I	Debt Service Fund	G	G	G	G
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CHG	Change Order Form				
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
NCMOE	No Child Left Behind Maintenance of Effort				G
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

2015-2016 SECOND INERIM

GENERAL FUND

FORM 01

GENERAL FUND UNRESTRICTED, RESTRICTED AND SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	4,082,330.00	4,082,330.00	2,546,851.45	4,220,651.00	138,321.00	3.4%
2) Federal Revenue		8100-8299	1,860.00	1,860.00	1,445.40	2,158.00	298.00	16.0%
3) Other State Revenue		8300-8599	28,887.00	28,887.00	79,388.94	104,526.00	75,639.00	261.8%
4) Other Local Revenue		8600-8799	264,048.00	264,048.00	79,595.41	264,048.00	0.00	0.0%
5) TOTAL, REVENUES			4,377,125.00	4,377,125.00	2,707,281.20	4,591,383.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,072,434.00	1,072,434.00	627,542.29	1,060,573.00	11,861.00	1.1%
2) Classified Salaries		2000-2999	457,973.00	457,973.00	306,775.04	473,989.00	(16,016.00)	-3.5%
3) Employee Benefits		3000-3999	432,383.00	432,383.00	260,154.39	442,814.00	(10,431.00)	-2.4%
4) Books and Supplies		4000-4999	66,506.00	66,506.00	69,488.15	111,133.00	(44,627.00)	-67.1%
5) Services and Other Operating Expenditures		5000-5999	558,962.00	558,962.00	366,695.22	670,647.00	(111,685.00)	-20.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	114,323.00	114,323.00	52,199.16	119,032.46	(4,709.46)	-4.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(20,243.00)	(20,243.00)	0.00	(20,243.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			2,682,338.00	2,682,338.00	1,682,854.25	2,857,945.46		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,694,787.00	1,694,787.00	1,024,426.95	1,733,437.54		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	350,565.00	350,565.00	350,565.00	350,565.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	(1,488,202.00)	(1,488,202.00)	0.00	(1,547,992.00)	(59,790.00)	4.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,838,767.00)	(1,838,767.00)	(350,565.00)	(1,898,557.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(143,980.00)	(143,980.00)	673,861.95	(165,119.46)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,545,253.30	1,545,253.30		1,545,253.30	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,545,253.30	1,545,253.30		1,545,253.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,545,253.30	1,545,253.30		1,545,253.30		
2) Ending Balance, June 30 (E + F1e)			1,401,273.30	1,401,273.30		1,380,133.84		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
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	0.00		0.00		
c) Committed								
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	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	1,401,273.30	1,401,273.30		1,380,133.84		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	1,042,491.00	1,042,491.00	715,400.00	1,224,534.00	182,043.00	17.5%
Education Protection Account State Aid - Current Year		8012	31,788.00	31,788.00	15,521.00	30,266.00	(1,522.00)	-4.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	30,758.00	30,758.00	14,993.73	29,651.00	(1,107.00)	-3.6%
Timber Yield Tax		8022	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	0.0%
County & District Taxes Secured Roll Taxes		8041	5,372,562.00	5,372,562.00	2,925,342.05	5,306,089.00	(66,473.00)	-1.2%
Unsecured Roll Taxes		8042	112,784.00	112,784.00	98,151.36	105,906.00	(6,878.00)	-6.1%
Prior Years' Taxes		8043	7,996.00	7,996.00	3,078.31	7,996.00	0.00	0.0%
Supplemental Taxes		8044	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	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	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	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	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	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,598,379.00	6,598,379.00	3,772,486.45	6,704,442.00	106,063.00	1.6%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	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	0.0%
Property Taxes Transfers		8097	(2,516,049.00)	(2,516,049.00)	(1,225,635.00)	(2,483,791.00)	32,258.00	-1.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,082,330.00	4,082,330.00	2,546,851.45	4,220,651.00	138,321.00	3.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	1,860.00	1,860.00	1,147.40	1,860.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	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	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	298.00	298.00	298.00	New
TOTAL, FEDERAL REVENUE			1,860.00	1,860.00	1,445.40	2,158.00	298.00	16.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	13,510.00	13,510.00	72,085.00	83,526.00	70,016.00	518.3%
Lottery - Unrestricted and Instructional Materials		8560	15,377.00	15,377.00	7,265.61	21,000.00	5,623.00	36.6%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	0.00	38.33	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			28,887.00	28,887.00	79,388.94	104,526.00	75,639.00	261.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (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		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Food Service Sales		8634	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	0.0%
Leases and Rentals		8650	81,990.00	81,990.00	55,660.00	81,990.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	779.29	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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	0.0%
Non-Resident Students		8672	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	0.0%
Interagency Services		8677	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	0.0%
All Other Fees and Contracts		8689	148,192.00	148,192.00	175.02	148,192.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	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		
All Other Local Revenue		8699	31,866.00	31,866.00	22,981.10	31,866.00	0.00	0.0%
Tuition		8710	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	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	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	0.0%
TOTAL, OTHER LOCAL REVENUE			264,048.00	264,048.00	79,595.41	264,048.00	0.00	0.0%
TOTAL, REVENUES			4,377,125.00	4,377,125.00	2,707,281.20	4,591,383.00	214,258.00	4.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	731,535.00	731,535.00	424,003.15	728,973.00	2,562.00	0.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	320,899.00	320,899.00	193,626.64	265,338.00	55,561.00	17.3%
Other Certificated Salaries		1900	20,000.00	20,000.00	9,912.50	66,262.00	(46,262.00)	-231.3%
TOTAL, CERTIFICATED SALARIES			1,072,434.00	1,072,434.00	627,542.29	1,060,573.00	11,861.00	1.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	51,667.00	51,667.00	34,400.98	51,000.00	667.00	1.3%
Classified Support Salaries		2200	70,257.00	70,257.00	53,387.05	74,587.00	(4,330.00)	-6.2%
Classified Supervisors' and Administrators' Salaries		2300	129,971.00	129,971.00	86,647.36	129,971.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	126,220.00	126,220.00	83,886.51	130,141.00	(3,921.00)	-3.1%
Other Classified Salaries		2900	79,858.00	79,858.00	48,453.14	88,290.00	(8,432.00)	-10.6%
TOTAL, CLASSIFIED SALARIES			457,973.00	457,973.00	306,775.04	473,989.00	(16,016.00)	-3.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	108,811.00	108,811.00	62,797.27	108,101.00	710.00	0.7%
PERS		3201-3202	59,049.00	59,049.00	32,903.93	62,293.00	(3,244.00)	-5.5%
OASDI/Medicare/Alternative		3301-3302	52,055.00	52,055.00	33,837.17	54,048.00	(1,993.00)	-3.8%
Health and Welfare Benefits		3401-3402	170,928.00	170,928.00	106,715.92	175,219.00	(4,291.00)	-2.5%
Unemployment Insurance		3501-3502	756.00	756.00	469.19	825.00	(69.00)	-9.1%
Workers' Compensation		3601-3602	30,832.00	30,832.00	19,105.91	33,701.00	(2,869.00)	-9.3%
OPEB, Allocated		3701-3702	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	0.0%
Other Employee Benefits		3901-3902	9,952.00	9,952.00	4,325.00	8,627.00	1,325.00	13.3%
TOTAL, EMPLOYEE BENEFITS			432,383.00	432,383.00	260,154.39	442,814.00	(10,431.00)	-2.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	16,001.00	16,001.00	12,946.92	16,001.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	50,503.00	50,503.00	51,618.67	90,110.00	(39,607.00)	-78.4%
Noncapitalized Equipment		4400	2.00	2.00	4,922.56	5,022.00	(5,020.00)	#########
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			66,506.00	66,506.00	69,488.15	111,133.00	(44,627.00)	-67.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	13,280.00	13,280.00	64.64	13,280.00	0.00	0.0%
Dues and Memberships		5300	13,725.00	13,725.00	12,599.50	13,755.00	(30.00)	-0.2%
Insurance		5400-5450	44,174.00	44,174.00	44,154.00	44,154.00	20.00	0.0%
Operations and Housekeeping Services		5500	169,500.00	169,500.00	68,344.52	170,500.00	(1,000.00)	-0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,651.00	18,651.00	84,169.62	88,401.00	(69,750.00)	-374.0%
Transfers of Direct Costs		5710	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	0.0%
Professional/Consulting Services and Operating Expenditures		5800	253,599.00	253,599.00	118,466.24	291,824.00	(38,225.00)	-15.1%
Communications		5900	46,033.00	46,033.00	38,896.70	48,733.00	(2,700.00)	-5.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			558,962.00	558,962.00	366,695.22	670,647.00	(111,685.00)	-20.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	0.0%
Payments to County Offices		7142	28,125.00	28,125.00	0.00	28,125.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	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	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	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	0.0%
All Other Transfers Out to All Others		7299	65,440.00	65,440.00	32,720.00	69,322.46	(3,882.46)	-5.9%
Debt Service								
Debt Service - Interest		7438	2,884.00	2,884.00	778.01	2,884.00	0.00	0.0%
Other Debt Service - Principal		7439	17,874.00	17,874.00	18,701.15	18,701.00	(827.00)	-4.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			114,323.00	114,323.00	52,199.16	119,032.46	(4,709.46)	-4.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(20,243.00)	(20,243.00)	0.00	(20,243.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(20,243.00)	(20,243.00)	0.00	(20,243.00)	0.00	0.0%
TOTAL, EXPENDITURES			2,682,338.00	2,682,338.00	1,682,854.25	2,857,945.46	(175,607.46)	-6.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	47,820.00	47,820.00	47,820.00	47,820.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	302,745.00	302,745.00	302,745.00	302,745.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			350,565.00	350,565.00	350,565.00	350,565.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	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	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Capital Leases		8972	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	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,488,202.00)	(1,488,202.00)	0.00	(1,547,992.00)	(59,790.00)	4.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,488,202.00)	(1,488,202.00)	0.00	(1,547,992.00)	(59,790.00)	4.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,838,767.00)	(1,838,767.00)	(350,565.00)	(1,898,557.00)	(59,790.00)	3.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	344,897.00	344,897.00	110,393.00	340,248.00	(4,649.00)	-1.3%
3) Other State Revenue		8300-8599	136,418.00	136,418.00	101,133.38	163,382.00	26,964.00	19.8%
4) Other Local Revenue		8600-8799	316,773.00	316,773.00	96,079.71	308,522.00	(8,251.00)	-2.6%
5) TOTAL, REVENUES			798,088.00	798,088.00	307,606.09	812,152.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	470,255.00	470,255.00	331,416.55	553,307.00	(83,052.00)	-17.7%
2) Classified Salaries		2000-2999	393,474.00	393,474.00	252,146.83	422,051.00	(28,577.00)	-7.3%
3) Employee Benefits		3000-3999	290,506.00	290,506.00	175,501.02	317,973.00	(27,467.00)	-9.5%
4) Books and Supplies		4000-4999	43,884.00	43,884.00	60,748.89	85,644.00	(41,760.00)	-95.2%
5) Services and Other Operating Expenditures		5000-5999	580,460.00	580,460.00	243,182.45	631,231.00	(50,771.00)	-8.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	487,468.00	487,468.00	145,138.00	472,094.00	15,374.00	3.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	20,243.00	20,243.00	0.00	20,243.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,286,290.00	2,286,290.00	1,208,133.74	2,502,543.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,488,202.00)	(1,488,202.00)	(900,527.65)	(1,690,391.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	1,488,202.00	1,488,202.00	0.00	1,547,992.00	59,790.00	4.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,488,202.00	1,488,202.00	0.00	1,547,992.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(900,527.65)	(142,399.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	142,399.38	142,399.38		142,399.38	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			142,399.38	142,399.38		142,399.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			142,399.38	142,399.38		142,399.38		
2) Ending Balance, June 30 (E + F1e)			142,399.38	142,399.38		0.38		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
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	142,399.38	142,399.38		2.16		
c) Committed								
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	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(1.78)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	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		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	114,233.00	114,233.00	0.00	114,233.00	0.00	0.0%
Special Education Discretionary Grants		8182	2,253.00	2,253.00	0.00	2,253.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	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	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	202,483.00	202,483.00	97,103.00	197,983.00	(4,500.00)	-2.2%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	22,670.00	22,670.00	13,200.00	22,521.00	(149.00)	-0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	608.00	608.00	90.00	608.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	2,650.00	2,650.00	0.00	2,650.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			344,897.00	344,897.00	110,393.00	340,248.00	(4,649.00)	-1.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	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	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	4,117.00	4,117.00	435.46	6,150.00	2,033.00	49.4%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	124,234.00	124,234.00	80,752.92	124,234.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	8,067.00	8,067.00	19,945.00	32,998.00	24,931.00	309.0%
TOTAL, OTHER STATE REVENUE			136,418.00	136,418.00	101,133.38	163,382.00	26,964.00	19.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (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	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	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	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	90,076.00	90,076.00	87,854.48	90,297.00	221.00	0.2%
Tuition		8710	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	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	226,697.00	226,697.00	8,225.23	218,225.00	(8,472.00)	-3.7%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			316,773.00	316,773.00	96,079.71	308,522.00	(8,251.00)	-2.6%
TOTAL, REVENUES			798,088.00	798,088.00	307,606.09	812,152.00	14,064.00	1.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	198,570.00	198,570.00	169,572.55	286,289.00	(87,719.00)	-44.2%
Certificated Pupil Support Salaries		1200	167,676.00	167,676.00	111,952.25	170,618.00	(2,942.00)	-1.8%
Certificated Supervisors' and Administrators' Salaries		1300	99,009.00	99,009.00	46,529.25	91,400.00	7,609.00	7.7%
Other Certificated Salaries		1900	5,000.00	5,000.00	3,362.50	5,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			470,255.00	470,255.00	331,416.55	553,307.00	(83,052.00)	-17.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	245,738.00	245,738.00	159,376.19	272,984.00	(27,246.00)	-11.1%
Classified Support Salaries		2200	66,023.00	66,023.00	38,295.28	67,354.00	(1,331.00)	-2.0%
Classified Supervisors' and Administrators' Salaries		2300	81,713.00	81,713.00	54,475.36	81,713.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			393,474.00	393,474.00	252,146.83	422,051.00	(28,577.00)	-7.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	49,921.00	49,921.00	33,227.48	57,285.00	(7,364.00)	-14.8%
PERS		3201-3202	47,179.00	47,179.00	29,338.25	51,102.00	(3,923.00)	-8.3%
OASDI/Medicare/Alternative		3301-3302	37,231.00	37,231.00	24,252.92	39,541.00	(2,310.00)	-6.2%
Health and Welfare Benefits		3401-3402	136,040.00	136,040.00	75,078.97	148,084.00	(12,044.00)	-8.9%
Unemployment Insurance		3501-3502	433.00	433.00	292.57	475.00	(42.00)	-9.7%
Workers' Compensation		3601-3602	17,602.00	17,602.00	11,910.83	19,386.00	(1,784.00)	-10.1%
OPEB, Allocated		3701-3702	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	0.0%
Other Employee Benefits		3901-3902	2,100.00	2,100.00	1,400.00	2,100.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			290,506.00	290,506.00	175,501.02	317,973.00	(27,467.00)	-9.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	16,064.00	16,064.00	13,819.36	12,950.00	3,114.00	19.4%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	27,820.00	27,820.00	46,929.53	68,880.00	(41,060.00)	-147.6%
Noncapitalized Equipment		4400	0.00	0.00	0.00	3,814.00	(3,814.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			43,884.00	43,884.00	60,748.89	85,644.00	(41,760.00)	-95.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	15,000.00	15,000.00	0.00	1.00	14,999.00	100.0%
Travel and Conferences		5200	9,064.00	9,064.00	1,270.00	3,485.00	5,579.00	61.6%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	48,000.00	48,000.00	22,217.26	106,309.00	(58,309.00)	-121.5%
Transfers of Direct Costs		5710	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	0.0%
Professional/Consulting Services and Operating Expenditures		5800	508,396.00	508,396.00	219,695.19	521,436.00	(13,040.00)	-2.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			580,460.00	580,460.00	243,182.45	631,231.00	(50,771.00)	-8.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	0.0%
Payments to County Offices		7142	258,201.00	258,201.00	0.00	230,071.00	28,130.00	10.9%
Payments to JPAs		7143	169,867.00	169,867.00	117,451.00	154,936.00	14,931.00	8.8%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	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	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	27,687.00	27,687.00	(27,687.00)	New
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	59,400.00	59,400.00	0.00	59,400.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			487,468.00	487,468.00	145,138.00	472,094.00	15,374.00	3.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	20,243.00	20,243.00	0.00	20,243.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			20,243.00	20,243.00	0.00	20,243.00	0.00	0.0%
TOTAL, EXPENDITURES			2,286,290.00	2,286,290.00	1,208,133.74	2,502,543.00	(216,253.00)	-9.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	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	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1,488,202.00	1,488,202.00	0.00	1,547,992.00	59,790.00	4.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,488,202.00	1,488,202.00	0.00	1,547,992.00	59,790.00	4.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,488,202.00	1,488,202.00	0.00	1,547,992.00	(59,790.00)	4.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	4,082,330.00	4,082,330.00	2,546,851.45	4,220,651.00	138,321.00	3.4%
2) Federal Revenue		8100-8299	346,757.00	346,757.00	111,838.40	342,406.00	(4,351.00)	-1.3%
3) Other State Revenue		8300-8599	165,305.00	165,305.00	180,522.32	267,908.00	102,603.00	62.1%
4) Other Local Revenue		8600-8799	580,821.00	580,821.00	175,675.12	572,570.00	(8,251.00)	-1.4%
5) TOTAL, REVENUES			5,175,213.00	5,175,213.00	3,014,887.29	5,403,535.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,542,689.00	1,542,689.00	958,958.84	1,613,880.00	(71,191.00)	-4.6%
2) Classified Salaries		2000-2999	851,447.00	851,447.00	558,921.87	896,040.00	(44,593.00)	-5.2%
3) Employee Benefits		3000-3999	722,889.00	722,889.00	435,655.41	760,787.00	(37,898.00)	-5.2%
4) Books and Supplies		4000-4999	110,390.00	110,390.00	130,237.04	196,777.00	(86,387.00)	-78.3%
5) Services and Other Operating Expenditures		5000-5999	1,139,422.00	1,139,422.00	609,877.67	1,301,878.00	(162,456.00)	-14.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	601,791.00	601,791.00	197,337.16	591,126.46	10,664.54	1.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,968,628.00	4,968,628.00	2,890,987.99	5,360,488.46		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			206,585.00	206,585.00	123,899.30	43,046.54		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	350,565.00	350,565.00	350,565.00	350,565.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(350,565.00)	(350,565.00)	(350,565.00)	(350,565.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(143,980.00)	(143,980.00)	(226,665.70)	(307,518.46)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,687,652.68	1,687,652.68		1,687,652.68	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,687,652.68	1,687,652.68		1,687,652.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,687,652.68	1,687,652.68		1,687,652.68		
2) Ending Balance, June 30 (E + F1e)			1,543,672.68	1,543,672.68		1,380,134.22		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
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	142,399.38	142,399.38		2.16		
c) Committed								
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	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	1,401,273.30	1,401,273.30		1,380,132.06		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	1,042,491.00	1,042,491.00	715,400.00	1,224,534.00	182,043.00	17.5%
Education Protection Account State Aid - Current Year		8012	31,788.00	31,788.00	15,521.00	30,266.00	(1,522.00)	-4.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	30,758.00	30,758.00	14,993.73	29,651.00	(1,107.00)	-3.6%
Timber Yield Tax		8022	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	0.0%
County & District Taxes Secured Roll Taxes		8041	5,372,562.00	5,372,562.00	2,925,342.05	5,306,089.00	(66,473.00)	-1.2%
Unsecured Roll Taxes		8042	112,784.00	112,784.00	98,151.36	105,906.00	(6,878.00)	-6.1%
Prior Years' Taxes		8043	7,996.00	7,996.00	3,078.31	7,996.00	0.00	0.0%
Supplemental Taxes		8044	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	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	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	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	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	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,598,379.00	6,598,379.00	3,772,486.45	6,704,442.00	106,063.00	1.6%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	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	0.0%
Property Taxes Transfers		8097	(2,516,049.00)	(2,516,049.00)	(1,225,635.00)	(2,483,791.00)	32,258.00	-1.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,082,330.00	4,082,330.00	2,546,851.45	4,220,651.00	138,321.00	3.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	1,860.00	1,860.00	1,147.40	1,860.00	0.00	0.0%
Special Education Entitlement		8181	114,233.00	114,233.00	0.00	114,233.00	0.00	0.0%
Special Education Discretionary Grants		8182	2,253.00	2,253.00	0.00	2,253.00	0.00	0.0%
Child Nutrition Programs		8220	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	0.0%
Flood Control Funds		8270	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	0.0%
FEMA		8281	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	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	202,483.00	202,483.00	97,103.00	197,983.00	(4,500.00)	-2.2%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	22,670.00	22,670.00	13,200.00	22,521.00	(149.00)	-0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	608.00	608.00	90.00	608.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	2,650.00	2,650.00	0.00	2,650.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	298.00	298.00	298.00	New
TOTAL, FEDERAL REVENUE			346,757.00	346,757.00	111,838.40	342,406.00	(4,351.00)	-1.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	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	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	13,510.00	13,510.00	72,085.00	83,526.00	70,016.00	518.3%
Lottery - Unrestricted and Instructional Materi		8560	19,494.00	19,494.00	7,701.07	27,150.00	7,656.00	39.3%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	124,234.00	124,234.00	80,752.92	124,234.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	8,067.00	8,067.00	19,983.33	32,998.00	24,931.00	309.0%
TOTAL, OTHER STATE REVENUE			165,305.00	165,305.00	180,522.32	267,908.00	102,603.00	62.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (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	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	81,990.00	81,990.00	55,660.00	81,990.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	779.29	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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	0.0%
Non-Resident Students		8672	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	0.0%
Interagency Services		8677	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	0.0%
All Other Fees and Contracts		8689	148,192.00	148,192.00	175.02	148,192.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	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	0.0%
All Other Local Revenue		8699	121,942.00	121,942.00	110,835.58	122,163.00	221.00	0.2%
Tuition		8710	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	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	226,697.00	226,697.00	8,225.23	218,225.00	(8,472.00)	-3.7%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			580,821.00	580,821.00	175,675.12	572,570.00	(8,251.00)	-1.4%
TOTAL, REVENUES			5,175,213.00	5,175,213.00	3,014,887.29	5,403,535.00	228,322.00	4.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	930,105.00	930,105.00	593,575.70	1,015,262.00	(85,157.00)	-9.2%
Certificated Pupil Support Salaries		1200	167,676.00	167,676.00	111,952.25	170,618.00	(2,942.00)	-1.8%
Certificated Supervisors' and Administrators' Salaries		1300	419,908.00	419,908.00	240,155.89	356,738.00	63,170.00	15.0%
Other Certificated Salaries		1900	25,000.00	25,000.00	13,275.00	71,262.00	(46,262.00)	-185.0%
TOTAL, CERTIFICATED SALARIES			1,542,689.00	1,542,689.00	958,958.84	1,613,880.00	(71,191.00)	-4.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	297,405.00	297,405.00	193,777.17	323,984.00	(26,579.00)	-8.9%
Classified Support Salaries		2200	136,280.00	136,280.00	91,682.33	141,941.00	(5,661.00)	-4.2%
Classified Supervisors' and Administrators' Salaries		2300	211,684.00	211,684.00	141,122.72	211,684.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	126,220.00	126,220.00	83,886.51	130,141.00	(3,921.00)	-3.1%
Other Classified Salaries		2900	79,858.00	79,858.00	48,453.14	88,290.00	(8,432.00)	-10.6%
TOTAL, CLASSIFIED SALARIES			851,447.00	851,447.00	558,921.87	896,040.00	(44,593.00)	-5.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	158,732.00	158,732.00	96,024.75	165,386.00	(6,654.00)	-4.2%
PERS		3201-3202	106,228.00	106,228.00	62,242.18	113,395.00	(7,167.00)	-6.7%
OASDI/Medicare/Alternative		3301-3302	89,286.00	89,286.00	58,090.09	93,589.00	(4,303.00)	-4.8%
Health and Welfare Benefits		3401-3402	306,968.00	306,968.00	181,794.89	323,303.00	(16,335.00)	-5.3%
Unemployment Insurance		3501-3502	1,189.00	1,189.00	761.76	1,300.00	(111.00)	-9.3%
Workers' Compensation		3601-3602	48,434.00	48,434.00	31,016.74	53,087.00	(4,653.00)	-9.6%
OPEB, Allocated		3701-3702	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	0.0%
Other Employee Benefits		3901-3902	12,052.00	12,052.00	5,725.00	10,727.00	1,325.00	11.0%
TOTAL, EMPLOYEE BENEFITS			722,889.00	722,889.00	435,655.41	760,787.00	(37,898.00)	-5.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	32,065.00	32,065.00	26,766.28	28,951.00	3,114.00	9.7%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	78,323.00	78,323.00	98,548.20	158,990.00	(80,667.00)	-103.0%
Noncapitalized Equipment		4400	2.00	2.00	4,922.56	8,836.00	(8,834.00)	#########
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			110,390.00	110,390.00	130,237.04	196,777.00	(86,387.00)	-78.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	15,000.00	15,000.00	0.00	1.00	14,999.00	100.0%
Travel and Conferences		5200	22,344.00	22,344.00	1,334.64	16,765.00	5,579.00	25.0%
Dues and Memberships		5300	13,725.00	13,725.00	12,599.50	13,755.00	(30.00)	-0.2%
Insurance		5400-5450	44,174.00	44,174.00	44,154.00	44,154.00	20.00	0.0%
Operations and Housekeeping Services		5500	169,500.00	169,500.00	68,344.52	170,500.00	(1,000.00)	-0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	66,651.00	66,651.00	106,386.88	194,710.00	(128,059.00)	-192.1%
Transfers of Direct Costs		5710	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	0.0%
Professional/Consulting Services and Operating Expenditures		5800	761,995.00	761,995.00	338,161.43	813,260.00	(51,265.00)	-6.7%
Communications		5900	46,033.00	46,033.00	38,896.70	48,733.00	(2,700.00)	-5.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,139,422.00	1,139,422.00	609,877.67	1,301,878.00	(162,456.00)	-14.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	0.0%
Payments to County Offices		7142	286,326.00	286,326.00	0.00	258,196.00	28,130.00	9.8%
Payments to JPAs		7143	169,867.00	169,867.00	117,451.00	154,936.00	14,931.00	8.8%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	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	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	27,687.00	27,687.00	(27,687.00)	New
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	124,840.00	124,840.00	32,720.00	128,722.46	(3,882.46)	-3.1%
Debt Service								
Debt Service - Interest		7438	2,884.00	2,884.00	778.01	2,884.00	0.00	0.0%
Other Debt Service - Principal		7439	17,874.00	17,874.00	18,701.15	18,701.00	(827.00)	-4.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			601,791.00	601,791.00	197,337.16	591,126.46	10,664.54	1.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,968,628.00	4,968,628.00	2,890,987.99	5,360,488.46	(391,860.46)	-7.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	47,820.00	47,820.00	47,820.00	47,820.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	302,745.00	302,745.00	302,745.00	302,745.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			350,565.00	350,565.00	350,565.00	350,565.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	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	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Capital Leases		8972	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	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(350,565.00)	(350,565.00)	(350,565.00)	(350,565.00)	0.00	0.0%

2015-2016 SECOND INERIM

GENERAL FUND

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	84,914.00	84,914.00	24,202.64	84,914.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,000.00	6,000.00	769.31	6,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(4.98)	0.00	0.00	0.0%
5) TOTAL, REVENUES			90,914.00	90,914.00	24,966.97	90,914.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	27,502.00	27,502.00	17,815.62	35,206.00	(7,704.00)	-28.0%
3) Employee Benefits		3000-3999	14,851.00	14,851.00	3,845.54	7,596.00	7,255.00	48.9%
4) Books and Supplies		4000-4999	79,379.00	79,379.00	54,659.10	72,212.00	7,167.00	9.0%
5) Services and Other Operating Expenditures		5000-5999	17,002.00	17,002.00	15,597.57	24,499.00	(7,497.00)	-44.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			138,734.00	138,734.00	91,917.83	139,513.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(47,820.00)	(47,820.00)	(66,950.86)	(48,599.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	47,820.00	47,820.00	47,820.00	47,820.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			47,820.00	47,820.00	47,820.00	47,820.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(19,130.86)	(779.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	777.73	777.73		777.73	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			777.73	777.73		777.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			777.73	777.73		777.73		
2) Ending Balance, June 30 (E + F1e)			777.73	777.73		(1.27)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
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	777.73	777.73		0.00		
c) Committed								
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	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(1.27)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	84,914.00	84,914.00	24,202.64	84,914.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			84,914.00	84,914.00	24,202.64	84,914.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	6,000.00	6,000.00	769.31	6,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,000.00	6,000.00	769.31	6,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(4.98)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(4.98)	0.00	0.00	0.0%
TOTAL, REVENUES			90,914.00	90,914.00	24,966.97	90,914.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	27,502.00	27,502.00	17,815.62	35,206.00	(7,704.00)	-28.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			27,502.00	27,502.00	17,815.62	35,206.00	(7,704.00)	-28.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	3,256.00	3,256.00	2,110.63	4,168.00	(912.00)	-28.0%
OASDI/Medicare/Alternative		3301-3302	2,104.00	2,104.00	1,362.88	2,693.00	(589.00)	-28.0%
Health and Welfare Benefits		3401-3402	8,917.00	8,917.00	0.00	0.00	8,917.00	100.0%
Unemployment Insurance		3501-3502	14.00	14.00	8.94	18.00	(4.00)	-28.6%
Workers' Compensation		3601-3602	560.00	560.00	363.09	717.00	(157.00)	-28.0%
OPEB, Allocated		3701-3702	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	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			14,851.00	14,851.00	3,845.54	7,596.00	7,255.00	48.9%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,500.00	2,500.00	10,438.04	10,478.00	(7,978.00)	-319.1%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	76,879.00	76,879.00	44,221.06	61,734.00	15,145.00	19.7%
TOTAL, BOOKS AND SUPPLIES			79,379.00	79,379.00	54,659.10	72,212.00	7,167.00	9.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	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	0.0%
Professional/Consulting Services and Operating Expenditures		5800	17,002.00	17,002.00	15,597.57	24,499.00	(7,497.00)	-44.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,002.00	17,002.00	15,597.57	24,499.00	(7,497.00)	-44.1%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			138,734.00	138,734.00	91,917.83	139,513.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	47,820.00	47,820.00	47,820.00	47,820.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			47,820.00	47,820.00	47,820.00	47,820.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			47,820.00	47,820.00	47,820.00	47,820.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,570.00	1,570.00	37.34	1,570.00	0.00	0.0%
5) TOTAL, REVENUES			1,570.00	1,570.00	37.34	1,570.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	2,554.15	2,555.00	(2,555.00)	New
5) Services and Other Operating Expenditures		5000-5999	41,570.00	41,570.00	40,117.44	84,222.00	(42,652.00)	-102.6%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	32,742.50	55,743.00	(45,743.00)	-457.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			51,570.00	51,570.00	75,414.09	142,520.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(50,000.00)	(50,000.00)	(75,376.75)	(140,950.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	50,000.00	50,000.00	50,000.00	50,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,000.00	50,000.00	50,000.00	50,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(25,376.75)	(90,950.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	90,949.98	90,949.98		90,949.98	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			90,949.98	90,949.98		90,949.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			90,949.98	90,949.98		90,949.98		
2) Ending Balance, June 30 (E + F1e)			90,949.98	90,949.98		(0.02)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
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	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	90,949.98	90,949.98		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(0.02)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	0.0%
Interest		8660	1,570.00	1,570.00	37.34	1,570.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			1,570.00	1,570.00	37.34	1,570.00	0.00	0.0%
TOTAL, REVENUES			1,570.00	1,570.00	37.34	1,570.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	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	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	2,554.15	2,555.00	(2,555.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	2,554.15	2,555.00	(2,555.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	41,570.00	41,570.00	40,117.44	84,222.00	(42,652.00)	-102.6%
Transfers of Direct Costs		5710	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	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,570.00	41,570.00	40,117.44	84,222.00	(42,652.00)	-102.6%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,000.00	10,000.00	0.00	23,000.00	(13,000.00)	-130.0%
Equipment		6400	0.00	0.00	32,742.50	32,743.00	(32,743.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	10,000.00	32,742.50	55,743.00	(45,743.00)	-457.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			51,570.00	51,570.00	75,414.09	142,520.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	50,000.00	50,000.00	50,000.00	50,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	50,000.00	50,000.00	50,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			50,000.00	50,000.00	50,000.00	50,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	129.34	130.00	130.00	New
5) TOTAL, REVENUES			0.00	0.00	129.34	130.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	129.34	130.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	129.34	130.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	172,819.89	172,819.89		172,819.89	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			172,819.89	172,819.89		172,819.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			172,819.89	172,819.89		172,819.89		
2) Ending Balance, June 30 (E + F1e)			172,819.89	172,819.89		172,949.89		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
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	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	172,819.89	172,819.89		172,949.89		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	129.34	130.00	130.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	129.34	130.00	130.00	New
TOTAL, REVENUES			0.00	0.00	129.34	130.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	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	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.18	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.18	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	127.10	(127.10)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	127.10		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.18	(127.10)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.18	(127.10)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	246.55	246.55		246.55	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			246.55	246.55		246.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			246.55	246.55		246.55		
2) Ending Balance, June 30 (E + F1e)			246.55	246.55		119.45		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
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) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	246.55	246.55		119.45		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	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	0.0%
Prior Years' Taxes		8617	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	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.18	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.18	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.18	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	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	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	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	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	127.10	(127.10)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	127.10	(127.10)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	127.10		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Capital Leases		8972	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	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	356,742.00	356,742.00	356,742.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	133.11	133.00	133.00	New
5) TOTAL, REVENUES			0.00	0.00	356,875.11	356,875.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	356,742.00	(356,742.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	356,742.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	356,875.11	133.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	356,875.11	133.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	591.81	591.81		591.81	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			591.81	591.81		591.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			591.81	591.81		591.81		
2) Ending Balance, June 30 (E + F1e)			591.81	591.81		724.81		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
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) Legally Restricted Balance		9740	591.33	591.33		591.33		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.48	0.48		133.48		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	356,742.00	356,742.00	356,742.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	356,742.00	356,742.00	356,742.00	New
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	133.11	133.00	133.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	133.11	133.00	133.00	New
TOTAL, REVENUES			0.00	0.00	356,875.11	356,875.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	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	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	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	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	356,742.00	(356,742.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	356,742.00	(356,742.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	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	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	356,742.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	28.97	29.00	29.00	New
5) TOTAL, REVENUES			0.00	0.00	28.97	29.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	18,023.00	(18,023.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	13,050.00	118,000.00	(118,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	252,745.00	252,745.00	201,754.17	252,745.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			252,745.00	252,745.00	214,804.17	388,768.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(252,745.00)	(252,745.00)	(214,775.20)	(388,739.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	252,745.00	252,745.00	252,745.00	252,745.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			252,745.00	252,745.00	252,745.00	252,745.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	37,969.80	(135,994.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	136,022.91	136,022.91		136,022.91	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			136,022.91	136,022.91		136,022.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			136,022.91	136,022.91		136,022.91		
2) Ending Balance, June 30 (E + F1e)			136,022.91	136,022.91		28.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
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) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	136,022.91	136,022.91		28.91		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	28.97	29.00	29.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	28.97	29.00	29.00	New
TOTAL, REVENUES			0.00	0.00	28.97	29.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	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	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	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	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	18,023.00	(18,023.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	18,023.00	(18,023.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	13,050.00	43,000.00	(43,000.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	75,000.00	(75,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	13,050.00	118,000.00	(118,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	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	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	101,978.00	101,978.00	50,987.71	101,978.00	0.00	0.0%
Other Debt Service - Principal		7439	150,767.00	150,767.00	150,766.46	150,767.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			252,745.00	252,745.00	201,754.17	252,745.00	0.00	0.0%
TOTAL, EXPENDITURES			252,745.00	252,745.00	214,804.17	388,768.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	252,745.00	252,745.00	252,745.00	252,745.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			252,745.00	252,745.00	252,745.00	252,745.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	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	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			252,745.00	252,745.00	252,745.00	252,745.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21.56	21.56		21.56	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21.56	21.56		21.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21.56	21.56		21.56		
2) Ending Balance, June 30 (E + F1e)			21.56	21.56		21.56		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
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) Legally Restricted Balance		9740	21.56	21.56		21.56		
c) Committed								
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	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	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	0.0%
Prior Years' Taxes		8617	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	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	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	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	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	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	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	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Capital Leases		8972	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	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	671,041.29	671,041.29		671,041.29	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			671,041.29	671,041.29		671,041.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			671,041.29	671,041.29		671,041.29		
2) Ending Balance, June 30 (E + F1e)			671,041.29	671,041.29		671,041.29		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
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) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	671,041.29	671,041.29		671,041.29		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	31.92	31.92		31.92	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31.92	31.92		31.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31.92	31.92		31.92		
2) Ending Balance, June 30 (E + F1e)			31.92	31.92		31.92		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
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) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	31.92	31.92		31.92		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	794,882.15	794,882.15		794,882.15	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			794,882.15	794,882.15		794,882.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			794,882.15	794,882.15		794,882.15		
2) Ending Balance, June 30 (E + F1e)			794,882.15	794,882.15		794,882.15		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
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) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	794,882.15	794,882.15		794,882.15		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	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	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

2015-2016 SECOND INERIM

GENERAL FUND

AVERAGE DAILY ATTENDANCE

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	155.21	155.21	144.27	144.27	(10.94)	-7%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	155.21	155.21	144.27	144.27	(10.94)	-7%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	155.21	155.21	144.27	144.27	(10.94)	-7%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

2015-2016 SECOND INERIM

GENERAL FUND

MULTI YEAR PROJECTIONS IN SACS FORMAT

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	4,220,651.00	1.11%	4,267,334.00	0.96%	4,308,290.00
2. Federal Revenues	8100-8299	2,158.00	0.00%	2,158.00	0.00%	2,158.00
3. Other State Revenues	8300-8599	104,526.00	-84.76%	15,932.00	-8.92%	14,511.00
4. Other Local Revenues	8600-8799	264,048.00	-3.53%	254,731.00	-3.16%	246,685.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,547,992.00)	3.00%	(1,594,432.00)	2.00%	(1,626,320.00)
6. Total (Sum lines A1 thru A5c)		3,043,391.00	-3.21%	2,945,723.00	-0.01%	2,945,324.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,060,573.00		1,064,821.02
b. Step & Column Adjustment				65,848.02		25,907.00
c. Cost-of-Living Adjustment						0.00
d. Other Adjustments				(61,600.00)		(53,356.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,060,573.00	0.40%	1,064,821.02	-2.58%	1,037,372.02
2. Classified Salaries						
a. Base Salaries				473,989.00		454,125.00
b. Step & Column Adjustment				6,636.00		6,358.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(26,500.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	473,989.00	-4.19%	454,125.00	1.40%	460,483.00
3. Employee Benefits	3000-3999	442,814.00	2.91%	455,693.00	2.88%	468,813.00
4. Books and Supplies	4000-4999	111,133.00	-6.23%	104,213.00	0.00%	104,213.00
5. Services and Other Operating Expenditures	5000-5999	670,647.00	-14.80%	571,377.00	0.00%	571,377.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	119,032.46	-58.24%	49,710.00	0.00%	49,710.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(20,243.00)	0.00%	(20,243.00)	0.00%	(20,243.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	350,565.00	-5.71%	330,565.00	0.00%	330,565.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,208,510.46	-6.18%	3,010,261.02	-0.26%	3,002,290.02
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(165,119.46)		(64,538.02)		(56,966.02)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		1,545,253.30		1,380,133.84		1,315,595.82
2. Ending Fund Balance (Sum lines C and D1)		1,380,133.84		1,315,595.82		1,258,629.80
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
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		79,923.00		79,923.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	1,380,133.84		1,235,672.82		1,178,706.80
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,380,133.84		1,315,595.82		1,258,629.80

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	1,380,133.84		1,235,672.82		1,178,706.80
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		1,380,133.84		1,235,672.82		1,178,706.80

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.

2016-2017 Budget reflects Salary and Benefits reductions of 1 FTE Certificated and .875 FTE Classified in comparison to the 2015-2016 Budget and increase in principals salary
2016-2017 4xxx-7xxxx Reductions in one time expenditures (EE Grant, One Time Mandated Funds District Office Fire Damages, eleminatio of supplemental grant, legal fees, etc.)
2017-2018 Budget reflects Salary and Benefits reductions of 1 FTE Certificated in comparision to the 2016-2017 Budget
2017-2018 4xxx-7xxxx Reduction in costs due to in-efficiency

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	340,248.00	-3.00%	330,041.00	-3.00%	320,139.00
3. Other State Revenues	8300-8599	163,382.00	-24.18%	123,877.00	-8.92%	112,827.00
4. Other Local Revenues	8600-8799	308,522.00	0.00%	308,522.00	-5.67%	291,035.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,547,992.00	3.00%	1,594,432.00	2.00%	1,626,320.00
6. Total (Sum lines A1 thru A5c)		2,360,144.00	-0.14%	2,356,872.00	-0.28%	2,350,321.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				553,307.00		512,867.00
b. Step & Column Adjustment				9,960.00		9,232.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(50,400.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	553,307.00	-7.31%	512,867.00	1.80%	522,099.00
2. Classified Salaries						
a. Base Salaries				422,051.00		416,260.00
b. Step & Column Adjustment				5,909.00		5,828.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				(11,700.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	422,051.00	-1.37%	416,260.00	1.40%	422,088.00
3. Employee Benefits	3000-3999	317,973.00	1.63%	323,160.38	6.97%	345,700.00
4. Books and Supplies	4000-4999	85,644.00	-14.01%	73,645.00	-14.94%	62,645.00
5. Services and Other Operating Expenditures	5000-5999	631,231.00	-12.14%	554,603.00	-3.27%	536,452.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	472,094.00	-3.39%	456,094.00	-3.29%	441,094.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	20,243.00	0.00%	20,243.00	0.00%	20,243.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,502,543.00	-5.82%	2,356,872.38	-0.28%	2,350,321.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(142,399.00)		(0.38)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		142,399.38		0.38		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.38		0.00		0.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2.16		0.00		0.00
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	(1.78)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.38		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
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.

2016-2017 Reduction in Salary and Benefits 1 FTE Certificated and .475 FTE Classified in comparision to the 2015-2016
2016-2017 Reduction in 4xxx-7xxx one time expenditures from carry over funds
2017-2018 Reduction in4xxx-7xxx expenditures associated with the Pre K to 3 grant and reductions due to in-efficiency

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E: current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	4,220,651.00	1.11%	4,267,334.00	0.96%	4,308,290.00
2. Federal Revenues	8100-8299	342,406.00	-2.98%	332,199.00	-2.98%	322,297.00
3. Other State Revenues	8300-8599	267,908.00	-47.81%	139,809.00	-8.92%	127,338.00
4. Other Local Revenues	8600-8799	572,570.00	-1.63%	563,253.00	-4.53%	537,720.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		5,403,535.00	-1.87%	5,302,595.00	-0.13%	5,295,645.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,613,880.00		1,577,688.02
b. Step & Column Adjustment				75,808.02		35,139.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(112,000.00)		(53,356.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,613,880.00	-2.24%	1,577,688.02	-1.15%	1,559,471.02
2. Classified Salaries						
a. Base Salaries				896,040.00		870,385.00
b. Step & Column Adjustment				12,545.00		12,186.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(38,200.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	896,040.00	-2.86%	870,385.00	1.40%	882,571.00
3. Employee Benefits	3000-3999	760,787.00	2.37%	778,853.38	4.58%	814,513.00
4. Books and Supplies	4000-4999	196,777.00	-9.61%	177,858.00	-6.18%	166,858.00
5. Services and Other Operating Expenditures	5000-5999	1,301,878.00	-13.51%	1,125,980.00	-1.61%	1,107,829.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	591,126.46	-14.43%	505,804.00	-2.97%	490,804.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	350,565.00	-5.71%	330,565.00	0.00%	330,565.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		5,711,053.46	-6.02%	5,367,133.40	-0.27%	5,352,611.02
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(307,518.46)		(64,538.40)		(56,966.02)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		1,687,652.68		1,380,134.22		1,315,595.82
2. Ending Fund Balance (Sum lines C and D1)		1,380,134.22		1,315,595.82		1,258,629.80
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2.16		0.00		0.00
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		79,923.00		79,923.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	1,380,132.06		1,235,672.82		1,178,706.80
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,380,134.22		1,315,595.82		1,258,629.80

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	1,380,133.84		1,235,672.82		1,178,706.80
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.78)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,380,132.06		1,235,672.82		1,178,706.80
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		24.17%		23.02%		22.02%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form AI, Estimated P-2 ADA column, lines A6 and C4; enter projections)		144.27		141.07		141.07
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		5,711,053.46		5,367,133.40		5,352,611.02
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		5,711,053.46		5,367,133.40		5,352,611.02
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		285,552.67		268,356.67		267,630.55
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		65,000.00		65,000.00		65,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		285,552.67		268,356.67		267,630.55
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

2015-2016 SECOND INERIM

GENERAL FUND

SCHOOL DISTRICT CRITERIA AND STANDARDS REVIEW

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

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years.

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A6 and C9)	Percent Change	Status
Current Year (2015-16)	155.94	144.27	-7.5%	Not Met
1st Subsequent Year (2016-17)	148.09	141.07	-4.7%	Not Met
2nd Subsequent Year (2017-18)	148.09	141.07	-4.7%	Not Met

1B. Comparison of District ADA to the Standard

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

1a. STANDARD NOT MET - The projected change since first interim projections for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The district enrollment tends to start out high at the beginning of the school year and then drops by the spring time. The district is a transit community for low income housing/section A. Families tat are in the low income housing tend to move around do to housing in other areas and jobs opportunities.

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years.

Fiscal Year	Enrollment First Interim (Form 01CSI, Item 2A)	Enrollment Second Interim CBEDS/Projected	Percent Change	Status
Current Year (2015-16)	149	149	0.0%	Met
1st Subsequent Year (2016-17)	149	149	0.0%	Met
2nd Subsequent Year (2017-18)	149	149	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 26) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2012-13)	119	120	99.2%
Second Prior Year (2013-14)	142	132	107.6%
First Prior Year (2014-15)	150	160	93.8%
		Historical Average Ratio:	100.2%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 100.7%

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

DATA ENTRY: Estimated P-2 ADA data that exist will be extracted into the first column for the Current Year; otherwise, enter data in the first column for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A6 and C9)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2015-16)	144	149	96.6%	Met
1st Subsequent Year (2016-17)	144	149	96.6%	Met
2nd Subsequent Year (2017-18)	144	149	96.6%	Met

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

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2015-16)	6,749,510.00	6,704,442.00	-0.7%	Met
1st Subsequent Year (2016-17)	6,749,510.00	7,005,262.00	3.8%	Not Met
2nd Subsequent Year (2017-18)	6,973,132.00	7,122,375.00	2.1%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD NOT MET - Projected LCFF revenue has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation: (required if NOT met)

Inrease in revenuess due to the LEA Special Ed. Transportation Funds being directed to individual districts, EE Grant, One Time Mandated Funds, drop in the Charter School In-Lieu (drop in ADA) and higher estimated property taxes for the 2016-2017 fiscal yar.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal 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.

It is likely that for many districts the 2014-15 and 2015-16 change from the historical average ratio will exceed the standard because certain revenues that were restricted prior to the LCFF are now unrestricted within the LCFF.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2012-13)	1,953,854.52	2,923,669.26	66.8%
Second Prior Year (2013-14)	2,151,095.61	3,123,126.75	68.9%
First Prior Year (2014-15)	2,301,124.70	3,175,625.24	72.5%
		Historical Average Ratio:	69.4%

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**64.4% to 74.4%**	**64.4% to 74.4%**	**64.4% to 74.4%**

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2015-16)	1,977,376.00	2,857,945.46	69.2%	Met
1st Subsequent Year (2016-17)	1,974,639.02	2,679,696.02	73.7%	Met
2nd Subsequent Year (2017-18)	1,966,668.02	2,671,725.02	73.6%	Met

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

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	**-5.0% to +5.0%**
District's Other Revenues and Expenditures Explanation Percentage Range:	**-5.0% to +5.0%**

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

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	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2015-16)	346,757.00	342,406.00	-1.3%	No
1st Subsequent Year (2016-17)	336,410.00	332,199.00	-1.3%	No
2nd Subsequent Year (2017-18)	326,373.00	322,297.00	-1.2%	No

Explanation: (required if Yes)

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2015-16)	267,908.00	267,908.00	0.0%	No
1st Subsequent Year (2016-17)	139,809.00	139,809.00	0.0%	No
2nd Subsequent Year (2017-18)	127,338.00	127,338.00	0.0%	No

Explanation: (required if Yes)

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2015-16)	564,345.48	572,570.00	1.5%	No
1st Subsequent Year (2016-17)	537,541.00	563,253.00	4.8%	No
2nd Subsequent Year (2017-18)	515,506.00	537,720.00	4.3%	No

Explanation: (required if Yes)

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2015-16)	201,605.48	196,777.00	-2.4%	No
1st Subsequent Year (2016-17)	130,712.00	177,858.00	36.1%	Yes
2nd Subsequent Year (2017-18)	120,695.00	166,858.00	38.2%	Yes

Explanation: (required if Yes)
One time funds and carry over funds

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2015-16)	1,266,548.58	1,301,878.00	2.8%	No
1st Subsequent Year (2016-17)	1,061,720.21	1,125,980.00	6.1%	Yes
2nd Subsequent Year (2017-18)	1,009,348.50	1,107,829.00	9.8%	Yes

Explanation: (required if Yes)
One time funds and carry over funds

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2015-16)	1,179,010.48	1,182,884.00	0.3%	Met
1st Subsequent Year (2016-17)	1,013,760.00	1,035,261.00	2.1%	Met
2nd Subsequent Year (2017-18)	969,217.00	987,355.00	1.9%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2015-16)	1,468,154.06	1,498,655.00	2.1%	Met
1st Subsequent Year (2016-17)	1,192,432.21	1,303,838.00	9.3%	Not Met
2nd Subsequent Year (2017-18)	1,130,043.50	1,274,687.00	12.8%	Not Met

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

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

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

1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections by more than the standard in one or more of the current year 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: Books and Supplies (linked from 6A if NOT met)

One time funds and carry over funds

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

One time funds and carry over funds

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2015-16 and 2016-17 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2015-16 and 2016-17 fiscal years, a minimum amount that is the lesser of 3% of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year.

DATA ENTRY: For the Required Minimum Contribution, enter the lesser of 3% of the total general fund expenditures and other financing uses for the current year or the amount that the district deposited into the account for the 2014-15 fiscal year. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. First Interim data that exists will be extracted; otherwise, enter First Interim data into lines 1 and 2. All other data are extracted.

		Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	56,801.57	255,686.00	Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		255,686.00	

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

	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
x	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
	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 reserves[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

[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]A 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.

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Available Reserve Percentages (Criterion 10C, Line 9)	24.2%	23.0%	22.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**8.1%**	**7.7%**	**7.3%**

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals: Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Projected Year Totals: Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2015-16)	(165,119.46)	3,208,510.46	5.1%	Met
1st Subsequent Year (2016-17)	(64,538.02)	3,010,261.02	2.1%	Met
2nd Subsequent Year (2017-18)	(56,966.02)	3,002,290.02	1.9%	Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2015-16)	1,380,134.22	Met
1st Subsequent Year (2016-17)	1,315,595.82	Met
2nd Subsequent Year (2017-18)	1,258,629.80	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2015-16)	1,205,673.00	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

DATA ENTRY: Current Year data are extracted. Enter district and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or $65,000 (greater of)	0	to	300
4% or $65,000 (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 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.

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, lines A6 and C4):	144	141	141
District's Reserve Standard Percentage Level:	5%	5%	5%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s):

	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
b. Special Education Pass-through (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	5,711,053.46	5,367,133.40	5,352,611.02
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	5,711,053.46	5,367,133.40	5,352,611.02
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	285,552.67	268,356.67	267,630.55
6. Reserve Standard - by Amount ($65,000 for districts with less than 1,001 ADA, else 0)	65,000.00	65,000.00	65,000.00
7. **District's Reserve Standard (Greater of Line B5 or Line B6)**	**285,552.67**	**268,356.67**	**267,630.55**

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	0.00	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,380,133.84	1,235,672.82	1,178,706.80
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(1.78)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	1,380,132.06	1,235,672.82	1,178,706.80
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	24.17%	23.02%	22.02%
District's Reserve Standard (Section 10B, Line 7):	285,552.67	268,356.67	267,630.55
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget? **Yes**

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

Currently there is a possible law suit against a district employee that might impact the District by $3,000-5,000

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent? **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. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) **No**

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? **No**

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than $20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than $20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

District's Contributions and Transfers Standard:	-5.0% to +5.0% or -$20,000 to +$20,000

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the Second Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2015-16)	(1,595,561.00)	(1,547,992.00)	-3.0%	(47,569.00)	Met
1st Subsequent Year (2016-17)	(1,627,472.00)	(1,594,432.00)	-2.0%	(33,040.00)	Met
2nd Subsequent Year (2017-18)	(1,660,022.00)	(1,626,320.00)	-2.0%	(33,702.00)	Met
1b. Transfers In, General Fund *					
Current Year (2015-16)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2015-16)	350,565.00	350,565.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	305,565.00	330,565.00	8.2%	25,000.00	Not Met
2nd Subsequent Year (2017-18)	280,565.00	330,565.00	17.8%	50,000.00	Not Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget? No

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

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

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

1a. MET - Projected contributions have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation: (required if NOT met)

1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation: (required if NOT met)

1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The District is going to continue making a contribution toward deferred maintenance issues and also start building a technology contingent plan for future technology needs.

1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

DATA ENTRY: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments? (If No, skip items 1b and 2 and sections S6B and S6C) — Yes

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? — No

2. If Yes to Item 1a, list (or update) 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: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2015
Capital Leases	2	GENERAL FUND OBJECT 7619	FUND 40 OBJECT 7439	334,363
Certificates of Participation	20	GENERAL FUND OBJECT 7619	FUND 10 OBJECT 7439/7438	5,031,575
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
CAPITAL LEASE	2	GENERAL FUND OBJECT 8041	GENERAL FUND OBJECT 7439	55,821
TOTAL:				5,421,759

Type of Commitment (continued)	Prior Year (2014-15) Annual Payment (P & I)	Current Year (2015-16) Annual Payment (P & I)	1st Subsequent Year (2016-17) Annual Payment (P & I)	2nd Subsequent Year (2017-18) Annual Payment (P & I)
Capital Leases	55,766	55,766	55,766	55,766
Certificates of Participation	197,453	196,978	196,360	196,360
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
CAPITAL LEASE	19,339	8,731	8,731	8,731
Total Annual Payments:	272,558	261,475	260,857	260,857
Has total annual payment increased over prior year (2014-15)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4) — Yes

   b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities? — No

   c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions? — No

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	107,144.00	107,144.00
b. OPEB unfunded actuarial accrued liability (UAAL)	107,144.00	107,144.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2013	Jul 01, 2013

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2015-16)	20,625.00	20,625.00
1st Subsequent Year (2016-17)	20,625.00	20,625.00
2nd Subsequent Year (2017-18)	20,625.00	20,625.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2015-16)	0.00	0.00
1st Subsequent Year (2016-17)	0.00	0.00
2nd Subsequent Year (2017-18)	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2015-16)	0.00	0.00
1st Subsequent Year (2016-17)	0.00	0.00
2nd Subsequent Year (2017-18)	0.00	0.00
d. Number of retirees receiving OPEB benefits		
Current Year (2015-16)	0	0
1st Subsequent Year (2016-17)	0	0
2nd Subsequent Year (2017-18)	0	0

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. 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 1b-4)

   No

   b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?

   n/a

   c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

   n/a

2. Self-Insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3. Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2015-16)		
1st Subsequent Year (2016-17)		
2nd Subsequent Year (2017-18)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2015-16)		
1st Subsequent Year (2016-17)		
2nd Subsequent Year (2017-18)		

4. Comments:

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, 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, 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: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of first interim projections? Yes

If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	12.0	12.0	11.0	11.0

1a. Have any salary and benefit negotiations been settled since first interim projections? n/a

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, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled? No
If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining 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 collective bargaining agreement? n/a
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Is the cost of salary settlement included in the interim 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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

7. Amount included for any tentative salary schedule increases

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

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

Certificated (Non-management) Step and Column Adjustments

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are savings from attrition included in the budget and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections? Yes

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	12.1	10.3	9.5	9.5

1a. Have any salary and benefit negotiations been settled since first interim projections? n/a

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, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining 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 collective bargaining agreement? n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Is the cost of salary settlement included in the interim 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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
7. Amount included for any tentative salary schedule increases			

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim for prior year settlements included in the interim?			
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other
List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of first interim projections? n/a

If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, and confidential FTE positions	6.6	6.6	5.8	5.8

1a. Have any salary and benefit negotiations been settled since first interim projections? n/a

If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled? n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
4. Amount included for any tentative salary schedule increases			

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No

   If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior and current fiscal years?	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments: (optional)

The District Superintendent resigned on 2-11-2016 so currently the District is contracting with Bob Ferguson for Interim Superintendent services.

End of School District Second Interim Criteria and Standards Review

2015-2016 SECOND INERIM

GENERAL FUND

INDIRECT COST RATE WORKSHEET, SUMMARY OF INTERFUND ACTIVITIES,

TECHNICAL REVIEWS FOR ALL FORM 01

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 235,877.00
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 3,034,830.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 7.77%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A.	**Indirect Costs**	
1.	Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	380,731.00
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	9,000.00
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5.	Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	48,536.94
6.	Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7.	Adjustment for Employment Separation Costs	
	a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	438,267.94
9.	Carry-Forward Adjustment (Part IV, Line F)	82,550.98
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	520,818.92
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,541,788.00
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	645,343.00
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	254,036.00
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,963.00
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	290,529.00
8.	External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	17,500.00
9.	Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10.	Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11.	Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	576,134.06
12.	Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13.	Adjustment for Employment Separation Costs	
	a. Less: Normal Separation Costs (Part II, Line A)	0.00
	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	139,513.00
17.	Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18.	Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	4,468,806.06
C.	**Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)** (Line A8 divided by Line B18)	9.81%
D.	**Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2016-17 see www.cde.ca.gov/fg/ac/ic)** (Line A10 divided by Line B18)	11.65%

Part IV - Carry-forward Adjustment

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

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

A.	**Indirect costs incurred in the current year (Part III, Line A8)**	438,267.94
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	0.00
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
1.	Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.96%) times Part III, Line B18); zero if negative	82,550.98
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.96%) times Part III, Line B18) or (the highest rate used to recover costs from any program (10.03%) times Part III, Line B18); zero if positive	0.00
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	82,550.98
E.	**Optional allocation of negative carry-forward adjustment over more than one year**	

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	LEA request for Option 1, Option 2, or Option 3	1
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	82,550.98

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	350,565.00		
Fund Reconciliation								
091 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								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					47,820.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					50,000.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					252,745.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	350,565.00	350,565.00		

SACS2015ALL Financial Reporting Software - 2015.2.0
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Second Interim
2015-16 Original 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.

SACS2015ALL Financial Reporting Software - 2015.2.0
3/2/2016 12:05:12 PM 21-65474-0000000

Second Interim
2015-16 Board Approved Operating 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.

SACS2015ALL Financial Reporting Software - 2015.2.0
3/2/2016 12:04:55 PM

21-65474-0000000

Second Interim
2015-16 Projected Totals
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

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) EXCEPTION

Explanation:The county does not require that the district provide the cash flow report.

Checks Completed.

Sausalito District Teachers Association

February 23, 2016

Robert Ferguson, Interim Superintendent
Sausalito Marin City School District
200 Phillips Drive
Marin City, CA 94965

Dear Mr. Ferguson,

Pursuant to the provisions of the Educational Employment Relations Act, the Sausalito District Teachers Association is hereby providing notice that it intends to open the collective-bargaining negotiations process in order to address the following priorities:

1. Article I, Agreement/Term,
2. Article VI, Conditions of Employment
3. Article XIV, Salaries,
4. Article XV, Certificated Employees' Benefits.

As you know, the Act requires that these bargaining priorities be presented at a public session of the District Board of Trustees prior to the beginning of active negotiations. Accordingly, please place this notice on the agenda for the next regularly-scheduled meeting of the Sausalito Marin City School District Board of Trustees.

Sincerely,

Jennifer Banks, President
Sausalito District Teachers Association

cc: Susan Cassidy, SDTA Bargaining co-Chair
Louis Edney, SDTA Bargaining co-Chair
Rick Willis, CTA Regional UniServ Staff

SAUSALITO MARIN CITY SCHOOL DISTRICT
BOARD MEETING MINUTES
February 2, 2016

ATTENDANCE

Board Members Present: Caroline Van Alst, William Ziegler, Thomas Newmeyer, Joshua Barrow, Ida Times

Interim Superintendent: Bob Ferguson

The meeting was called to order at 5:36 p.m.

Trustee Van Alst introduced Bob Ferguson as the interim superintendent. Mr. Ferguson introduced Principal designee Melinda Wallace, who thanked the community for being at the meeting. She said that she was looking forward to developing relationships with all stakeholders and building trust. She continued: I spent the day meeting with various groups, as well as with Principal Newton and Vice Principal Thornton. Enchilada Tuesday in the cafeteria was wonderful; I talked to a few parents and I observed students eating an interacting with their teachers – they were very respectful. I also met with Head of School Royce Conner and Assistant Head of School Tara Seekins at Willow Creek Academy. I was introduced to Jonathan Logan Jr, the general manager of the Marin City Community Services District and ended the day meeting with Jeff McNaughton, the representative of classified employees and Markey Lees of California School Employees Association. In putting together my notes, I noticed a recurring theme: everyone wants to close the achievement gap and support the children socially and emotionally. I have been part of a team that was known for turning around a low performing school by building relationships with all staff. There is a lot of potential here and I am excited to be a part of it.

Community member Marilyn Mackel said she was a bit befuddled, because her understanding from the last meeting was that the decision to hire a principal had not been finalized. She continued: I would like to address the issue of avoiding the appearance of impropriety, a standard which all boards should respect. I therefore request that the board reset the hire of the principal/associate superintendent or in the alternate, I ask that Ms. Wallace withdraw and resubmit her candidacy for the following reasons:

1. The entire board did not participate in the initial screening of applicants or the interview process.
2. Mr. Van Zant was the sole decision maker – thus there is no rational, equitable or ethical way that this can be termed a board hire.
3. The one community member who was called received a text message two days before the interviews, without a time or date for the meetings. This shows a lack of respect for this community.
4. There was no local participation or input in Ms. Wallace's hire as principal and little board participation – not even the current/retiring members of the administration were consulted. This hire is the sole work of Mr. Van Zant, whose character has been impugned and who may be deemed felonious by the courts. The board should not sanction this hire.

I am at the school every week as a volunteer. I can tell you that your choice for principal must be someone experienced in dealing with culturally diverse and economically depressed communities. The hire you are currently contemplating is not such a person. The district she comes from, Indio is not comparable to Marin County or Marin City. The fact that we have Latino immigrants in Marin City does not make our population remotely akin to the immigrant population in Indio. Ms. Wallace may have the knowledge and skills to be successful here. I am asking you to allow the community to have a say in the matter.

I would also like to encourage Trustee Ziegler to avoid the appearance of superiority by making statements such as "I have too much education to be an educator". Lastly, the members of this board have the time to go to Willow Creek to observe a leaking pipe. I would like to request that you spend some time coming to activities at Bayside MLK and the larger community. This can only make you a more capable servant of your constituents, she concluded.

Michael Tabb, a community member, addressed Ms. Wallace and thanked her for coming to the meeting. He said: this discussion is not about your credentials or capability; it is about the process. You said we should be concerned about the social and emotional well-being of the community. I want you to know that the community is very upset about the way your hiring was handled. I feel sad that you were put in this position. Black folks are feeling disempowered and yet we live in a community with so many resources. When you look at your children, think about ours. They are no different. In this district, we speak a good game but this is not reflected in our actions. Something is missing and it's not intellect or resources. This is not a good foundation for the future. You are hearing us but do you really understand what we are saying? If you really care bout our children, listen to our community. We are not pleased with this process.

Julius Holtzclaw said: I was the California School Employees Association chapter president in the past and it saddens me that we can't overcome these difficulties. Whoever we bring in should be set up to succeed. We have a lot of issues that must be resolved first. I recall that there was a letter from the community asking that the hiring process for a principal be halted until there is more input. I want the board to really hear us and put on the brakes until the community has had a chance to have its say.

At 6:09 Trustee Van Alst said that the meeting would go into closed session and enumerated the topics to be discussed, asking for comments.

Marilyn Mackel said that the district must review its operational structure to achieve its stated goal of making this a high achieving school. The school has come a long way in the last one and a half years in dealing with those negative behaviors of our children and their parents that impact their ability to learn. Unfortunately supportive resources have been cut and academics have been made more challenging because the upper classes are now combined.

Principal Newton and Dr. Thornton have brought together parents and community stakeholders to participate in the day-to-day work of the school. This board said last month that they did not know how poorly the children were doing academically. We have gone from 60 students late or absent on a regular basis to almost none. Any decision to maintain the hire of Ms. Wallace will be tainted and thus impact her ability to make any real progress. We must do the right thing and set the right example.

Bettie Hodges said: At the last board meeting we presented a petition signed by 80 people who agreed with you that this is a community school. The community feels outraged that the district would choose a principal without consulting it. In the past, many community members have been ignored and because you ignored them, you don't have their trust. We were not able to put in our voice in choosing the selection criteria. You are missing an opportunity to right the mistrust that you yourselves instigated. For once listen to the community. When there was a selection process for a principal at Willow Creek, there were several community meetings.

Michael Tabb said: Once our current principal an assistant principal leave, our administration will not reflect our community at all. We know this is important. This is a human rights issue. I want the white people here to stand up and speak up.

Pamela Dake said, in reference to the item "public employee dismissal': One of my concerns is that there have not been monies available to the school for so many programs, among them music. The programs that could have made the children enthusiastic about school have been cut. The art program is raising money for itself. This is shameful in this area and this district. Now it appears that we have money to pay the former superintendent, an interim superintendent and the principal designee. Where is this money coming from, when there was so little available for educational programs?

Barbara Killey, a volunteer tutor, said: I saw the effects of the budget cuts at Bayside MLK Jr. Academy when I started to volunteer last year. I assumed that the district did not have money. I was shocked to see that

$138,200 was apportioned for a topographical study. Additionally, a November 2015 MOU between the District and Willow Creek Academy provides many additional services to WCA. The last straw was the request for paid leave by the former superintendent. Yet there are no funds for PE, arts, or an equitable education. I quote from your equity policy: "Equity focuses on outcomes. Educational equity means raising the achievement of all students while narrowing the gap between the lowest and highest performing students. The concept of educational equity goes beyond formal equality – where all students are treated the same – to fostering a barrier-free environment where all students, regardless of their race or socioeconomic circumstances, have the opportunity to benefit equally." The problem is that your budgeting decisions have made a mockery of your equity policy. You can't look at the resources available to each of the two schools and justify your budgeting decisions.

Rocio Novoa, a parent, addressed the issue of the hiring process. As a parent and member of community I find it sad that the district has had to go through so many superintendents and principals in the last 4-5 years, she said. This shows that something is wrong. You have to be held accountable for that. Our children are paying for these constant changes and it is not right. This shows the lack of respect you have for our children. Our children are at a disadvantage because they are of color. You have to start doing the right thing and show love for the kids instead of that blank look on your faces. We repeat the same cycle over and over again. Show us that you know what you are doing.

CLOSED SESSION
The Board and Superintendent convened closed session at 6.31 p.m.

RECONVENE TO OPEN SESSION
Open session reconvened at 7:43 p.m.

REPORT OUT OF CLOSED SESSION
Trustee Van Alst said that Mr. Van Zant remains on leave. In light of the serious allegations against him, we expect this leave to end shortly. The district has received a copy of the complaint and the alleged acts that occurred; none of these are alleged to have taken place in our district.

The board looks forward to working closely with Mr. Ferguson and the staff at the Marin County Office of Education to conduct the business of the district.

Mr. Ferguson added that by law, Mr. Van Zant has been suspended with pay. The feeling is that this matter will be resolved very quickly.

PLEDGE OF ALLEGIANCE
Trustee Newmeyer led the Pledge of Allegiance.

AGENDA ORDER
Trustee Van Alst asked that the Principal's Report be moved to the top of the agenda to allow teachers to make their report in a timely manner.
Barrow/Zeigler/All to approve the change in the agenda order.

PRINCIPAL'S REPORT
Emily Matto, the second grade teacher, said that the lower grades have started using the Wonders program in language arts. She then shared some of her classroom materials with the board. A higher percentage of students are now performing at the proficient level and we have one-on-one volunteer support for those who are lagging behind. We do have some challenges, she said. I was notified that the classroom aide will no longer be available in my classroom after the third week of February. Another challenge is our desire to have more collaboration with the other teachers. We now have students at Bayside MLK and Willow Creek writing to each other. This is very useful for the students. She said that she is excited about having Ms. Wallace as a principal. Over 53% of

the Kindergarten class is made up of English Language Learners, so English language development is very necessary in this district. We also need help with getting the kids access to technology, she concluded.

INTERIM SUPERINTENDENT
Trustee Van Alst thanked Mr. Ferguson for coming on board.

Mr. Ferguson said that he retired from the Tamalpais Unified School District in 2008. He is happy to be here and plans to see that our problems are properly addressed, he told the board.
Barrow/Ziegler/All to Approve the Interim Superintendent Contract

BAYSIDE/ MLK JR. ACADEMY PRINCIPAL/ASSOCIATE SUPERINTENDENT
Ms. Wallace asked to address the board. She said: I want to come forward and say that I really listened to the community and that I hear your passion for your students and I also understand that my hiring process was flawed, therefore I am withdrawing my candidacy for the position. The board will move forward. I want you to know that it has been great getting to know all of you. I will re-apply for the position and hope that the community will have the input that it deserves.

Mr. Ferguson said this has been a difficult situation. There is no doubt that the process was flawed. I want to commend Ms. Wallace for her professionalism and class. It takes a courageous person to take this step. The process was not fair to her or to you. This time we will do it right. Every board member feels that we cannot move forward with the process as it is.

Gail Henrickson said: Last night we submitted an open letter requesting that you consider a delay in the hiring of a new Principal. You have demonstrated that you are more than talk. I want to extend kudos to Ms. Wallace for recognizing the severity of the situation and thank the board members for making the right decision.

Hersh Markusfeld said: The superintendent was being paid $120K for working 2 days a week. He asked: what would the average full-time superintendent get paid where he is responsible for just one school? What are the trade-offs in dollars? That kind of money could be paying for school aides, teachers.

Mr. Ferguson said that each board has responsibility to set the terms of the contract for the superintendent. In a small district, the superintendent wears many hats and has the responsibility for personnel, budget, LCAP, everything. Right now, we are looking at a structure that will answer the needs of this district. I will stay as long as it takes to get the process going, he said.

Gail Henrickson said: In a meeting with Bettie Hodges of the Hannah Project and Mary Jane Burke, the County Superintendent, the community asked for assistance in drawing up a new blueprint for governance of the district. Superintendent Burke said anything is possible. When you begin the task of restructuring, please consider inviting community input. There are a lot of people here who really care. And who want to get the money back to the kids, so that they have what they need to learn.

Marilyn Mackel said: I want to thank Ms. Wallace for doing the right thing and look forward to her re-application. She then addressed the board, and asked them to consider whether the title of principal/associate superintendent is an appropriate one for this district. This latter consideration is wide and deep, and vital to the success of our goal of a high-achieving school. Another important issue to consider is whether the teachers in this district understand the impact of history on our children. These children have a different history. I am looking forward to the day when our students achieve at a high rate in this district.

Fran Nelson said that she has never seen a job description for the new position of principal/associate Superintendent. What are the expectations for this position and is it expected that they will eventually become superintendent, she asked.

Mr. Ferguson said that these issues were discussed in closed session. There has to be a plan for transitional governance. There will not be an assistant and a superintendent; this district is too small. We will draw up a plan and bring it to the community as soon as possible, he said.

BOARD COMMUNICATIONS

Trustee Barrow reported that the Marin Promise organization and its Partnership Council are looking at ways to be more involved in Marin City.

Trustee Van Alst said that she is continuing to meet with staff at the Marin County Office of Education and looking for ways in which MCOE can further help the district.

CSEA REPORT

Julius Holtzclaw, the new Vice President of the California School Employees Association, said that he will be reporting regularly on CSEA activities in the future.

SUPERINTENDENT REPORT

Mr. Ferguson said that there has been a breakdown of trust in this community. I am not worried about my contract or my future, so I can do what is right and have an honest conversation. If I make decisions that are in the best interest of the children, I feel good. Some of the issues here are also issues at Willow Creek Academy. The question of equity is not specific to this community, it is a nationwide issue. To tackle these problems, we have to think outside the box. I have talked to teachers and staff and they are frustrated. I will be here long enough to right the ship, hire the right personnel, and work as a partner with the stakeholders. I want teachers to feel supported in the classroom. I don't expect you to trust me right away. We need to rebuild a relationship with the community. We will get through this and make this the best district that we can, because we can't afford to fail.

Trustee Barrow said that he felt reinvigorated after hearing the report. I am excited about the future, he told Mr. Ferguson.

WCA REPORT

Head of School Royce Conner said that Mr. Ferguson is the third superintendent to take the helm since he has been here. It is clear to me that you are ready to help us all tackle our problems around the achievement gap and professional development. I also fee invigorated and happy to work with lucky number 3, he said.

ORAL COMMUNICATIONS

Judi Shils of Conscious Kitchen announced that it is partnering with the Marin City Wellness Center to have seniors come in to the cafeteria for lunch. These are seniors who might benefit by having the healthy meals we serve in the school cafeteria, and it will also be an opportunity to bring two generations together over lunch, she told the board. Conscious Kitchen will also start a dinner program at the Marin City community center, with a kickoff later in February.

CONSENT AGENDA

Roll Call/Ziegler/Newmeyer/5 Ayes, 0 Nos, to approve the following consent agenda items:

Minutes of the January 12, 14 and 24 Board Meetings

Payment of Warrants – Batches 28-29

Field Trips

COMMITTEE FORMATION AND APPOINTMENTS

Trustee Van Alst said we currently have four standing committees and one ad hoc bond committee. The board is considering the continued viability of these committees. She then asked Superintendent Ferguson to speak about the formation of a Superintendent's Education Task Force.

Superintendent Ferguson said that he would like to focus on engaging with the entire community, but that at some point in time, he would want to form a committee that brings together the district, Willow Creek Academy and the community. For now, I would like to listen as much as possible and come back to the board with a plan for an action oriented committee that generates meaningful dialog among all the stakeholders.

Barrow/ Times/All to Disband the Standing Education Committee in Anticipation of Forming a Superintendent's Education Task Force

Finance Committee

Trustee Ziegler said we don't need to have a committee for the sake of having one, but the Finance Committee is necessary so that the Board can continue to be informed about the budget. Trustee Van Alst said that what she is hearing from the community is that they want more transparency, particularly on the subject of allocation of funds to various categories, such as special education or Willow Creek Academy. It might be worthwhile to have an ad hoc budget committee, she suggested.

Barrow/Newmeyer/All to Disband the Standing Finance Committee and Form an Ad Hoc Finance Committee

Trustee Ziegler said that he does not see how the Finance Committee can be ad hoc, with a limited term. Trustee Van Alst agreed and added that no committee is needed if board members wish to discuss finance. The purpose of the ad hoc committee was to address the issues of transparency and communication with the public regarding the budget. Trustee Ziegler pointed out that since ad hoc committees meet without giving notice, the transparency issue would not be addressed. Board members agreed that they would discuss the budget outside the structure of a committee and address transparency during community engagement meetings.

Van Alst/Ziegler/All to Disband the Newly Formed Ad Hoc Finance Committee

Facilities Committee

Trustee Van Alst said that the Facilities Committee faces the same challenges as the Finance Committee. Other trustees agreed that this committee had outlived its usefulness.

Newmeyer/Ziegler /All to Disband the Facilities Committee

Communications Committee

Trustee Barrow said that he would like to see the standing committee disbanded and replaced with a more agile ad hoc version that is renamed the community engagement committee. Trustee Ziegler said that he sees communications and community engagement as two separate functions. Trustee Barrow said that the district needs an overarching 94965 strategy that includes both engagement and communication.

Barrow/Newmeyer/All to Disband the Standing Communications Committee and Form an Ad Hoc Community Engagement Committee

Ad Hoc Community Engagement Committee

Trustee Barrow said the purpose of this committee should be to build an effective strategy for community engagement on the issues of leadership hires, the Local Control and Accountability Plan and community education, and its term should expire at the end of the fiscal year.

Van Alst/Ziegler/All to Appoint Trustees Barrow and Times to Serve as Members of the Ad Hoc Community Engagement Committee

Ad Hoc Bond Committee

Trustee Van Alst said that she would like to continue working on the committee. Trustee Ziegler said that he was also willing to continue as a member.

Newmeyer/ Barrow/All to Keep Trustees Van Alst and Ziegler as Members of the Ad Hoc Bond Committee

Early Retirement Program

Trustee Ferguson said that he would like to talk to union representatives for both classified and certificated employees before coming to the board with a proposal

Local Control and Accountability Plan

Trustee Barrow said this warrants a lot of discussion and may have to be postponed to a later meeting when we have more time to address the issues.

Julius Holtzclaw said: What I have heard so far gives me a glimmer of hope. When the Local Control and Accountability Plan was first introduced, we were supposed to convene a committee with union members, but I was never asked. Why have the business manager and superintendent been allowed to set up the budget without community input? Superintendent Ferguson replied that we have not done a good job regarding the LCAP. There was very little input from anyone. I will reach out to the county and ask for help to get that process going. Bettie Hodges said Dr. Monica Green, who specializes in working with LCAP and engaging with the community, is available to work with the district. She added that the community group Saving a Generation is very interested in working on the LCAP and wants to have its members trained locally. I hope you will see to it that the district sets aside some money for training us, she told the Board.

Community Engagement Process

Bettie Hodges said a lot of dialog has been created around the idea of community engagement. She continued: I am heartened by the actions that you are prepared to take and I am very pleased that Trustees Barrow and Times took on the responsibility to make this item happen.

Trustee Barrow said that the Board we would like to ask for Ms. Hodges's help. You are able to engage the community, he told her.

FINANCIAL & BUSINESS

Resolution 724 - Authorization to Sign on Behalf of the Governing Board

Ziegler/Barrow/ All to approve Resolution 724 - Authorization to Sign on Behalf of the Governing Board

Annual Adjustment to Bid Threshold for Contracts Awarded to School Districts

Annual Adjustment to Liability Limit of Parent or Guardian for Willful Pupil Misconduct

The Board heard that these are routine adjustments to the bid and liability thresholds in the district.

POLICY DEVELOPMENT

The following policies were brought to the board for approval:

Board Policy 200 - Philosophy, Goals, Objectives and Comprehensive Plans – Goals for the School District

Trustee Barrow said that he found this policy light on parent engagement and community education.
The Board decided to table action on Policy 200

Board Policy and Administrative Regulation 3260 – Fees and Charges
Ziegler I don't like that we can charge team members for insurance. This district is weak in athletic activities; if we start to charge for participation, it would be a bad policy.
Barrow/Times/All to discard Board Policy and Administrative Regulation 3260 – Fees and Charges

Administrative Regulation 3460 - Business and Noninstructional Operations - Financial Reports and Accountability

The Board decided to table action on Administrative Regulation 3460

ADJOURNMENT
Newmeyer/Barrow/All to adjourn the meeting at 9:50 p.m.

_____
Signature/Date

_____
Title

SAUSALITO MARIN CITY SCHOOL DISTRICT
BOARD MEETING MINUTES
February 10, 2016

ATTENDANCE

Board Members Present:	Caroline Van Alst, William Ziegler, Thomas Newmeyer, Ida Times
Absent	Joshua Barrow

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

ORAL COMMUNICATIONS PRIOR TO CLOSED SESSION

Marilyn Mackel thanked the board for changing the meeting venue to the library, so that a larger number of community members could attend. She continued: a full-time principal at Bayside/ MLK Jr. Academy, who has all the necessary resources, is vital to the success of the school. A small school requires the same amount of work, including paperwork, as a larger school. This is especially true in this school, where the social and emotional needs of the students and their parents are great; where academic performance is particularly low, and where the demands and involvement of the community are high. For all of these reasons, this school needs a full-time principal, assistant principal and licensed clinical social worker. If the board decides not to fund these positions, as well as those of math coach, a science coach, an arts teacher etc, it will face the same problems that it has been experiencing in the last few months. Lastly, a potential buyout for some of the certificated staff may mean that the school loses the teachers who make the school work, know its children and hold its history. Please do not take that gamble.

Laura Cox, executive director of Bridge the Gap, echoed Ms. Mackel's opinions. She said that currently at Bayside/ MLK Jr. Academy, scores are bad and the students' social and emotional problems are great. We need a principal who can lead academically and provide social and emotional support to the students; I don't think combining the responsibilities of principal and superintendent will work, she said. Kids are struggling because of a lack of resources. You need a principal, a vice principal and a counselor. You need a credentialed math teacher who can teach the middle grades. I implore you to be more active, she concluded.

Pam Dake reminded the board that Wednesday night is church night in Marin City and board meetings should not be scheduled on those nights.

Michael Tabb said: Our community is going through a whole lot; what was the thinking behind the decision to schedule the meeting in the small offices at Bridgeway? I am really concerned that we are not connecting, he told the board. He then asked if the board is accepting recommendations for the principal position.

Superintendent Ferguson said we are always open to suggestions. Trustee Van Alst apologized for the oversight that resulted in scheduling the board meeting at the district office.

We are at a place where we are identifying the needs of the community and I ask you to be supportive of those needs, Mr. Tabb concluded.

Judi Shils, director of Conscious Kitchen, said it's sad to hear so much dissension. This is an opportunity for people to come together. We have to put down our swords and respect each other. Everybody here is human; let's stop having so much tension.

Oshalla-Dee Marcus said: I am a community art activist; we are at a time of transition and challenges. As you consider people for the position of principal, it's important that the person reflect the make up of the community and its cultural diversity. It's important for children to see people who look like them.

CLOSED SESSION

The Board convened closed session at 5:55 p.m.

RECONVENE TO OPEN SESSION
Open session reconvened at 6:34 p.m.
Trustee Times joined the meeting at 6:34 p.m.

REPORT OUT OF CLOSED SESSION
Trustee Van Alst said that due to the community reaction to the flawed hiring process, we halted the hiring of an associate superintendent/principal. We thank everyone for their input. We have now decided to look for a principal; someone to lead the community, lead the school and be the heart and soul of Bayside/ MLK Jr. Academy. This hire will be based on a superintendent recommendation to the board.

Superintendent Ferguson said the he would try to get as many first-rate applicants as possible. He continued: I will reach out to the community to see what you want in a principal. We will have interview teams of 10-12 people, made up of representatives of community groups that you yourselves will choose and send me. We hope to have 5-6 good candidates. My job will be to take the top candidates to the board for the final selection process. One of the problems here has been the frequent transition of administrators, so I will look at the salary structure and try to build some longevity into the contract to encourage people to stay a long time. My hope is that the person we hire bonds with the community and stays here. In about two weeks, we will have the first meetings with representatives of the community.

Trustee Ziegler agreed that this would be the right path to take going forward and said he was looking forward to the process.

Trustee Times also said that this is the right direction for the district.

Trustee Newmeyer said that he attended the Saving a Generation meeting in Marin City. It was a very well-run meeting, where people spoke about the qualities they want in a leader. The majority felt that being a principal should not be just a job, but a calling. The person chosen should be deeply aware of the community, experienced, and able to continue the work that Ms. Newton and Dr. Thornton have begun. Above all, the principal should be willing to demand resources from the board, so that the school can succeed.

Trustee Van Alst said that we are at a turning point for the district and expressed the hope that we move forward in a positive way.

ORAL COMMUNICATIONS
Trustee Van Alst introduced Terena Mares, Deputy Superintendent or Business Services at MCOE and thanked her for coming to the meeting to give an overview of the LCAP process.

Ms. Mares said: I was here three or four years ago talking to the board about finance and oversight. We do not tell a district how to spend its money, but we can tell them when they are heading into trouble and set up an intervention. When Local Control Funding Formula came on the scene in 2013, the State expanded the county's role to include Local Control & Accountability Plan oversight. While LCFF determines how much the district gets, LCAP is the plan for spending that money. Every district must have a plan that includes stakeholder engagement and concerns itself specifically with low income students, foster youth and English language learners. Part of the engagement process is having a parent advisory committee on LCAP. Your district's LCAP was reviewed exhaustively and returned with our input regarding missing matrices. From our perspective, the stakeholder engagement piece looked great on paper. At the end of the day, it's the community that is going to give it a thumbs up or down. Supposing that you have all the requirements spelled out, how do you know that your plan is working? To address this issue, the State will adopt a new evaluation tool in September.

Trustee Newmeyer asked: who is in charge of the process in a district this size? Ms. Mares replied that the superintendent must lead, but the site administrators are responsible for LCAP implementation. Until we are connected to the students and the engagement process is in place, LCAP does not succeed. We have not all changed our habit of non-engagement, but this process allows us to get there. We have to be better at listening, she concluded.

Marilyn Mackel said: I want to speak to a bit of history. To understand the present situation in our schools, we should go back to the 19th century Opium Wars, when the West tried to bring China to its knees with drugs and gunboats. In our own time, cocaine and its derivative crack were dumped among the black community in Los Angeles, then across the country. Gary Webb wrote a series of articles in the San Jose Mercury that showed a link between the CIA and its support of the Iran Contra wars and the crack epidemic of the 1980s. This epidemic decimated the black community. As a judge in Los Angeles, I attended briefings on the effect of crack on the human brain. We were told that this drug disables the part of the brain that experiences joy. There was not one African American family that was not affected by this tragedy, and we still don't know the full effect of the damage done to our children's brains. Many of the folks here in Marin City are the third and fourth generation to have been impacted by these events. It is not the case that the people in this community brought these problems on themselves. This is an awful episode in our history, and our community is still suffering from its aftershocks.

COMMUNITY INPUT

Kindergarten teacher Jennifer Banks, speaking on behalf of the teachers' union, said that the teachers are happy to hear that the emphasis is once again on the kids. We want to be a part of it; we love the kids, and we are here to stay, she told the board. Special Education teacher Emily Derecat and reading intervention teacher Ellen Franz echoed her words.

Ricardo Moncrief, director of the community group ISOJI (Nigerian for revitalization) said that his organization calls itself a multidisciplinary, neutral, intermediary catalyst. We want to connect all the dots and create equity for this community, he said. The group was instrumental in the creation of the Health and Wellness Center and started a conversation about nutrition and feeding our children organic food. The Local Control & Accountability Plan will be a valuable tool. We want to be part of the process and will call a meeting to discuss LCAP as well as the hiring of the new principal, he concluded.

Oshalla Dee Marcus said that she would like to discuss art as a tool to teach reading, history and wellness and to help children experience joy. So often education is dry and boring, but if we learn through the arts, if we learn math through music and history through theater, then school is no longer boring. I want to make sure that art is back on the table for the kids, she said.

Gayle Henrickson thanked the board on behalf of the Saving a Generation Committee. She handed out a summary of the Committee's ideas to the board. She said: It is heartening to see how deeply people here care about the children and how thoughtful the community is. I want to acknowledge Bettie Hodges, who works so hard on a shoestring budget and makes stuff happen. It's an honor to work with her. She then enumerated the qualities that her group would like to see in a principal:

Relevant experience and a record of success in turning around a similar school in a similar situation
Awareness of culturally relevant curricula and LCAP experience to help guide our process
A desire to stay with the district
Compassion for the children
Cultural sensitivity to understand why the kids are acting out
Someone who does not look at shaming and expulsion as the way to go
Someone who can open her heart to the kids and get to know them as individuals

Leadership qualities to manage resources and demand what is needed to be an effective site administrator
Someone who takes the time to see what is working and builds on it and tries for continuity of programs and activities
Someone who can design an inclusive approach rather than build walls between the two schools

Let's share resources and work for all the kids, she said. She reiterated that the position should be that of principal only. The district's top down system needs to be examined. The principal needs to have authority over curriculum and budget. Ms. Henrickson then listed the resources that have been eliminated at Bayside/ MLK Jr. Academy:

Cuts to counseling, physical education, visual and performing arts
The elimination of Spanish and the math coach position
Layoff of three single-subject teachers, leaving two multiple-subject teachers to teach three grade levels
These kids are not failing because they are stupid – we are the ones failing them, she concluded.

Trustee Newmeyer said: Three years ago, the district was facing a financial quagmire. It is difficult to reconcile what the public wants and our responsibility to balance the budget.

Trustee Van Alst said that she has seen lots of new faces at recent board meetings. These are your meetings and I appreciate that you are here, she said.

Trustee Times said that this afternoon, the community bid farewell to Dr. James Noel. Dr. Noel served as pastor of St. Andrew Presbyterian Church in Marin City from 1976 to 1987. He and other community leaders formed the Marin City Community Economic Development Corporation to purchase land in Marin City on which to build affordable housing, provide essential services, and support the local economy. He was a wonderful artist. He loved to teach, read and study and he loved Marin City.

ADJOURNMENT
Newmeyer/Ziegler/All to adjourn the meeting at 7:46 p.m.

_____
Signature/Date

_____
Title

Sausalito Marin City School District

Agenda Item: 8.01 **Date:** March 8, 2016

_____ Correspondence
_____ Reports
_____ General Functions
_____ Pupil Services
__X__Personnel Services
_____ Financial & Business Procedures
_____ Curriculum and Instruction
_____ Policy Development

_____ Consent Agenda

Item Requires Board Action: _X___ **Item is for Information Only:** _____

Item: Resolution 725 - Agreement with Public Agency Retirement Services (PARS)

Background:
This resolution will authorize the superintendent to work with PARS to develop an early retirement program for certificated staff.

Fiscal Impact:
Undetermined

Recommendation:
Approve

BOARD RESOLUTION # 725

SAUSALITO MARIN CITY SCHOOL DISTRICT
MARIN COUNTY, CALIFORNIA

WHEREAS it is determined to be in the best fiscal interest of the Sausalito Marin City School District and its employees to provide a retirement incentive offer to eligible employees who wish to voluntarily exercise their option to separate from District Service;

WHEREAS there is no cash option available to employees in lieu of this retirement incentive offer;

WHEREAS Public Agency Retirement Services (PARS) has made available to the District a Supplementary Retirement Plan, a retirement incentive program supplementing STRS/PERS, and qualifying under the relevant sections of Section 403(b) of the Internal Revenue Code;

WHEREAS the District, pursuant to applicable policy and/or a collective bargaining agreement, desires to adopt the Supplementary Retirement Plan and to fund the incentive through nonelective employer, post-employment contributions to the PARS designated 403(b) provider.

NOW THEREFORE, BE IT RESOLVED THAT:

1. The Governing Board of Trustees of the District hereby adopts the PARS Supplementary Retirement Plan, as part of the District Retirement Program, effective March 8, 2016; and

2. The retirement incentive must meet the District's fiscal and operational objectives in order for the plan to go into effect. If these goals are not reached, the District may withdraw the retirement incentive. If the District withdraws the retirement incentive, resignations may be rescinded; and

3. The Board of Trustees of the District hereby appoints the ___Interim-Superintendent and CBO__, or his/her successor or his/her designee as the District's Plan Administrator; and

4. The District's PARS Plan Administrator is hereby authorized to execute the contracts, custodial agreement facilitating the payment of contributions to the 403(b) arrangement, and other legal documents related to a trust or the plan on behalf of the District and to take whatever additional actions are necessary to maintain the District's participation in the plan and to maintain compliance of any relevant regulations issued.

AYES: NOES: ABSENT: ABSTAIN:

STATE OF CALIFORNIA
COUNTY OF MARIN

_____, the Clerk of the Governing Board of Trustees of the Sausalito Marin City School District of Marin County, California, hereby certifies that the above foregoing resolution was duly and regularly adopted by said District at a regular meeting thereof held on the March 8, 2016 and passed by a _____ vote of said Board.

IN WITNESS WHEREOF I have hereunto set my hand and seal this _____, 2016.

_____
Clerk of the Governing Board

AGREEMENT FOR ADMINISTRATIVE SERVICES

This agreement ("Agreement") is made this _____ day of _____, 2016, by and between Phase II Systems, a corporation organized and existing under the laws of the State of California, doing business as Public Agency Retirement Services and PARS (hereinafter "PARS") and the Sausalito Marin City School District ("Agency").

WHEREAS, the Agency is desirous of retaining PARS to act as administrator to assist the Agency in the establishment of early retirement incentive programs through contributions to purchase an *IRC 403(b)* fixed annuity contract ("Plan"), for the benefit of Agency's eligible employees and their beneficiaries ("Participants"); and

WHEREAS, the Agency wishes for PARS to provide consulting, analytical, and administrative services necessary to implement the Plan; and

WHEREAS, in performance of the duties set forth hereinafter PARS shall designate from time to time a custodian and/or trustee to receive Employer Plan contributions ("Custodian") designated for Participants; and

WHEREAS, in performance of the duties set forth hereinafter, PARS shall designate from time to time an insurance company for the purpose of paying Participants a specified amount of money on a regular basis over a specified period of time ("Insurance Company") pursuant to the terms of the Plan.

NOW THEREFORE, the parties agree:

1. **Services.** PARS will provide the services pertaining to the Plan as described in the exhibit attached hereto as "Exhibit 1A" ("Services") in a timely manner, subject to the further provisions of this Agreement.
2. **Fees for Services.** PARS will be compensated for performance of the Services as described in the exhibit attached hereto as "Exhibit 1B".
3. **Payment Terms.** Payment for the Services will be remitted directly from contributions for the Plan that Agency has made to the Custodian unless otherwise stated in Exhibit 1B. In the event that the Agency chooses to make payment directly to PARS, it shall be the responsibility of the Agency to remit payment directly to PARS based upon an invoice prepared by PARS and delivered to the Agency. If payment is not received by PARS within thirty (30) days of the invoice delivery date, the balance due shall bear interest at the rate of 1.5% per month.
4. **Fees for Services Beyond Scope.** Fees for services beyond those specified in this Agreement will be billed to the Agency at the rates indicated in the PARS standard fee schedule in effect at the time the services are provided and shall be payable as described in Section 3 of this Agreement. Before any such services are performed, PARS will provide the Agency with a detailed description of the services, terms, and applicable rates for such services. Such services, terms, and applicable rates shall be agreed upon in writing and executed by both parties.

5. **Information Furnished to PARS.** PARS will provide the Services contingent upon the Agency's providing PARS the information specified in the exhibit attached hereto as "Exhibit 1C" ("Data"). It shall be the responsibility of the Agency to certify the accuracy, content and completeness of the Data so that PARS may rely on such information without further audit. It shall further be the responsibility of the Agency to deliver the Data to PARS in such a manner that allows for a reasonable amount of time for the Services to be performed. Unless specified in Exhibit 1A, PARS shall be under no duty to question Data received from the Agency, to compute contributions made to the Plan, to determine or inquire whether contributions are adequate to meet and discharge liabilities under the Plan, or to determine or inquire whether contributions made to the Plan are in compliance with the Plan or applicable law. In addition, PARS shall not be liable for non-performance of Services to the extent such non-performance is caused by or results from erroneous and/or late delivery of Data from the Agency. In the event that the Agency fails to provide Data in a complete, accurate and timely manner and pursuant to the specifications in Exhibit 1C, PARS reserves the right, notwithstanding the further provisions of this Agreement, to terminate this Agreement upon no less than ninety (90) days written notice to the Agency.

6. **Suspension of Contributions.** In the event contributions are suspended, either temporarily or permanently, prior to the complete discharge of PARS' obligations under this Agreement, PARS reserves the right to bill the Agency for Services under this Agreement at the rates indicated in PARS' standard fee schedule in effect at the time the services are provided, subject to the terms established in Section 3 of this Agreement. Before any such services are performed, PARS will provide the Agency with written notice of the subject services, terms, and an estimate of the fees therefore.

7. **Records.** During the term of this Agreement, and for a period of five (5) years after termination of this Agreement, PARS shall provide duly authorized representatives of the Agency access to all records and material relating to calculation of PARS' fees under this Agreement. Such access shall include the right to inspect, audit and reproduce such records and material and to verify reports furnished in compliance with the provisions of this Agreement. All information so obtained shall be accorded confidential treatment as provided under applicable law.

8. **Confidentiality.** Without the Agency's consent, PARS shall not disclose any information relating to the Plan except to duly authorized officials of the Agency and to parties retained by PARS to perform specific services within this Agreement. The Agency shall not disclose any information relating to the Plan to individuals not employed by the Agency without the prior written consent of PARS, except as such disclosures may be required by applicable law.

9. **Independent Contractor.** PARS is and at all times hereunder shall be an independent contractor. As such, neither the Agency nor any of its officers, employees or agents shall have the power to control the conduct of PARS, its officers, employees or agents, except as specifically set forth and provided for herein. PARS shall pay all wages, salaries and other amounts due its employees in connection with this Agreement and shall be responsible for all reports and obligations respecting them, such as social security, income tax withholding, unemployment compensation, workers' compensation and similar matters.

10. **Indemnification.** PARS and Agency hereby indemnify each other and hold the other harmless, including their respective officers, directors, employees, agents and attorneys, from

any claim, loss, demand, liability, or expense, including reasonable attorneys' fees and costs, incurred by the other as a consequence of, to the extent, PARS' or Agency's, as the case may be, negligent acts, errors, or omissions with respect to the performance of their respective duties hereunder.

11. **Compliance with Applicable Law.** The Agency shall observe and comply with federal, state and local laws in effect when this Agreement is executed, or which may come into effect during the term of this Agreement, regarding the administration of the Plan. PARS shall observe and comply with federal, state and local laws in effect when this Agreement is executed, or which may come into effect during the term of this Agreement, regarding Plan administrative services provided under this Agreement.

12. **Applicable Law.** This Agreement shall be governed by and construed in accordance with the laws of the State of California. In the event any party institutes legal proceedings to enforce or interpret this Agreement, venue and jurisdiction shall be in any state court of competent jurisdiction.

13. **Force Majeure.** When satisfactory evidence of a cause beyond a party's control is presented to the other party, and nonperformance was unforeseeable, beyond the control and not due to the fault of the party not performing, a party shall be excused from performing its obligations under this Agreement during the time and to the extent that it is prevented from performing by such cause, including but not limited to: any incidence of fire, flood, acts of God, acts of terrorism or war, commandeering of material, products, plants or facilities by the federal, state or local government, or a material act or omission by the other party.

14. **Ownership of Reports and Documents.** The originals of all letters, documents, reports, and data produced for the purposes of this Agreement shall be delivered to, and become the property of the Agency. Copies may be made for PARS but shall not be furnished to others without written authorization from Agency.

15. **Designees.** The Agency, or their designee, shall have the authority to act for and exercise any of the rights of the Agency as set forth in this Agreement, subsequent to and in accordance with the written authority granted by the Governing Board of the Agency through adoption of a Resolution, a copy of which writing shall be delivered to PARS. Any officer of PARS, or his or her designees, shall have the authority to act for and exercise any of the rights of PARS as set forth in this Agreement.

16. **Notices.** All notices hereunder and communications regarding the interpretation of the terms of this Agreement, or changes thereto, shall be effected by delivery of the notices in person or by depositing the notices in the U.S. mail, registered or certified mail, return receipt requested, postage prepaid and addressed as follows:

    (A) To PARS: PARS; 4350 Von Karman Avenue, Suite 100, Newport Beach, CA 92660; Attention: President

    (B) To Agency: Sausalito Marin City School District; 200 Phillips Drive, Marin City, CA 94965; Attention: _____ [Plan Administrator]

    Notices shall be deemed given on the date received by the addressee.

17. **Term of Agreement.** This Agreement shall remain in effect for the period beginning _____, 2016 and ending _____, 2021 ("Term"). This Agreement will continue unchanged for successive twelve-month periods following the Term unless either party gives written notice to the other party of the intent to terminate prior to ninety (90) days before the end of the Term.

18. **Amendment.** This Agreement may not be amended orally, but only by a written instrument executed by the parties hereto.

19. **Entire Agreement.** This Agreement, including exhibits, contains the entire understanding of the parties with respect to the subject matter set forth in this Agreement. In the event a conflict arises between the parties with respect to any term, condition or provision of this Agreement, the remaining terms, conditions and provisions shall remain in full force and legal effect. No waiver of any term or condition of this Agreement by any party shall be construed by the other as a continuing waiver of such term or condition.

20. **Attorney's Fees.** In the event any action is taken by a party hereto to enforce the terms of this Agreement, the prevailing party therein shall be entitled to receive its reasonable attorney's fees.

21. **Counterparts.** This Agreement may be executed in any number of counterparts, and in that event, each counterpart shall be deemed a complete original and be enforceable without reference to any other counterpart.

22. **Headings.** Headings in this Agreement are for convenience only and shall not be used to interpret or construe its provisions.

23. **Effective Date.** This Agreement shall be effective on the date first above written, and also shall be the date the Agreement is executed.

24. **Further Acts.** The Parties shall execute all such further and additional documents as shall be reasonable, convenient, necessary, or desirable to carry out the provisions of this Agreement, including but not limited to any Custodial Agreement and/or Trust Agreement as shall be required by PARS and/or the Custodian/Trustee.

AGENCY:

BY: _____
Plan Administrator Name

TITLE: _____

DATE: _____

PARS:

BY: _____
Tod Hammeras

TITLE: Chief Financial Officer

DATE: _____

EXHIBIT 1A

SERVICES

PARS will provide the following services for the Sausalito Marin City School District:

1. Plan Consultation Services:
   (A) Meeting with Agency personnel to discuss the impact to the Agency of implementing a Plan;
   (B) If appropriate, completing a fiscal analysis, based on data and assumptions provided by Agency, to determine the fiscal feasibility of a Plan;
   (C) Meeting with Agency personnel to discuss the fiscal analysis and receive feedback on the analysis, data, and assumptions made;
   (D) Making appropriate revisions to the fiscal analysis as directed by Agency.

2. Plan Installation Services:
   (A) Meeting with Agency personnel to finalize Plan provisions, implementation timelines, benefit communication strategies, data reporting and contribution submission requirements;
   (B) Providing the necessary analysis and advisory services to finalize these elements of the Plan;
   (C) Providing the documentation needed to establish the Plan to be reviewed and approved by Agency legal counsel. Resulting final Plan documentation must be approved by the Agency prior to the commencement of PARS Plan Administration Services outlined in Exhibit 1A, paragraph 3 below.

3. Plan Administration Services:
   (A) Monitoring the receipt of Plan contributions made by the Agency to the Custodian, based upon information received from the Agency and the Custodian;
   (B) Performing periodic accounting of custodial assets, including the allocation of employer contributions, payments to the Insurance Company, investment activity and expenses (if applicable), based upon information received from the Agency and/or Custodian;
   (C) Acting as ongoing liaison between the Participant and the Agency in regard to the Plan, which shall include use by the Participants of toll-free telephone communication to PARS;
   (D) Producing benefit illustrations and processing enrollments;
   (E) Coordinating the processing of contribution payments to the Insurance Company pursuant to authorized written Agency certification of eligibility, authorized direction by the Agency, and the provisions of the Plan, and, to the extent possible, based upon Agency-provided Data;
   (F) Coordinating actions with the Custodian as directed by the Plan Administrator within the scope of this Agreement.

4. PARS is not licensed to provide and does not offer tax, accounting, legal, investment or actuarial advice.
5. Any analysis provided by PARS is subject to the receipt of accurate information and assumptions as may be provided by Agency. The Agency is responsible for integrating the PARS analysis into any Agency budgetary analysis or decision-making processes. The fiscal projections in the PARS analysis are dependent upon future experience conforming to the assumptions used and the results will be altered to the extent that future experience deviates from these assumptions. It is certain that actual experience will not conform exactly to the assumptions used in the analysis.

Sausalito Marin City School District
Personnel Action Report
2015/2016-3

Date of Board Meeting: March 8, 2016

Action	Name	Title	FTE	Site	Effective Date
Classified					
Certificated					
Confidential					
Administrative					
Rescinded	Melinda Wallace	Associate Superintendent/Principal	1.0	BS/MLK	2-2-2016
Resigned	Steve Van Zant	Superintendent	.4	District Office	2-11-2016

Sausalito Marin City School District

Agenda Item: 8.03 **Date:** March 8, 2016

_____ Correspondence
_____ Reports
_____ General Functions
_____ Pupil Services
__X__Personnel Services
_____ Financial & Business Procedures
_____ Curriculum and Instruction
_____ Policy Development

_____ Consent Agenda

Item Requires Board Action: _X___ **Item is for Information Only:** _____

Item: Certificated Salary Schedule - Principal

Background:
This salary schedule is being brought to the board for review and authorization for the superintendent to move forward with the search for a principal at Bayside/MLK Jr. Academy.

Fiscal Impact:
Undetermined

Recommendation:
Approve

Sausalito Marin City School District
Certificated Salary Schedule: Administration

2016-2017
SALARY SCHEDULE 02-00

Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Principal (PRI2)	$125,000	$128,000	$131,000	$134,000 *$137,000	$137,000 *141,000	$141,000 *144,000	$144,000 *147,000	$147,000 *153,000

BENEFITS

Principal (131100)

- Work Schedule - 212 days
- Mileage Stipend $100 per month
- Telephone Stipend $75 per month
- Health Benefits: See Contract
- Sick Leave: 12 days per year
- 125 Cafeteria Plan is offered
- *Longevity Stipend:
    - After serving for three (3) consecutive years the step salary will be increased by $3,000
    - After serving for six (6) consecutive years the step salary will be increased by $3,000
        - NOTE: A principal receiving a step credit will also have the salary increased by $3,000 after three (3) consecutive years and after six (6) consecutive years as principal.

***Placement on salary schedule if hired from outside the district shall be determined by the Superintendent and shall be based on prior experience.

Sausalito Marin City School District

Agenda Item: 9.01 **Date:** March 8, 2016

_____ Correspondence
_____ Reports
_____ General Functions
_____ Pupil Services
_____Personnel Services
__X__ Financial & Business Procedures
_____ Curriculum and Instruction
_____ Policy Development

_____ Consent Agenda

Item Requires Board Action: ____ **Item is for Information Only:** __X__

Item: Audit Contract for Year End June 30, 2016

Background:
The Board has a three (3) year contract with Stephen Roatch Accountancy Corporation for the 2015/2016, 2016/2017 and 2017/2018 school years. The auditing firm's policy is to send out an annual engagement letter for the District to sign, even with a multi-year contract, so the Board is aware of the various responsibilities for both parties.

Stephen Roatch Accountancy Corporation will conduct the district's 2015-2016 annual financial audit to analyze all reports and make sure that the district is in compliance. The audit will focus on the following areas:

- Audit objectives: audit will be conducted in conformity and accordance with auditing standards generally accepted in U.S. and the standards for Governmental Auditing Standards, CA Code of Regulations, Title 5, Education, Section 19810 and Education Audit Appeals Panel's Standards and Procedures for Audits of CA K-12 Local Education Agencies
- Review Management's Responsibilities
- Review District's general auditing procedures, internal controls, compliance, engagement administration, fees, etc.

Fiscal Impact:
The cost of this audit is $18,100 including reimbursable expenses.

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

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

Stephen Roatch - President
Habbas Nassar - Vice President

January 1, 2016

Management and Governing Board of
Sausalito Marin City School District
3030 Bridgeway, Suite 330
Sausalito, CA 94965

Year 1 of 3 year contract

This letter confirms that Sausalito Marin City School District has requested our firm to perform only the audit services described in this letter, and has not requested our firm to provide any specific internal control review or fraud audit service. This letter also confirms our understanding of the terms and objectives of our audit engagement and the nature and limitations of the services we will provide.

We are pleased to confirm our understanding of the services we are to provide Sausalito Marin City School District for the fiscal years ending June 30, 2016, June 30, 2017, and June 30, 2018. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Sausalito Marin City School District as of and for the year ended June 30, 2016. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Sausalito Marin City School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Sausalito Marin City School District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's discussion and analysis
2. Budgetary comparison information
3. Schedule of funding progress
4. Schedules of the proportionate share of the net pension liabilities
5. Schedules of contributions

We have also been engaged to report on supplementary information other than RSI that accompanies Sausalito Marin City School District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole.

1. Schedule of expenditures of federal awards
2. Supplementary schedules and information

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2015-16 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting (K-12 Audit Guide)*, prescribed in the *California Code of Regulations*, Title 5, section 19810 and following, and will include tests of the accounting records of Sausalito Marin City School District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Sausalito Marin City School District's financial statements. Our report will be addressed to Governing Board of Sausalito Marin City School District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Sausalito Marin City School District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures - General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Audit Procedures - General (Concluded)

We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions, as applicable. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures - Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform test of Sausalito Marin City School District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards.*

Other Services

We will also assist in preparing the financial statements, note disclosures, GASB 34 conversion entries, depreciation schedule, schedule of funding progress, schedules of the proportionate share of the net pension liabilities, schedules of contributions, schedule of expenditures of federal awards, and supplementary schedules and information (nonaudit services), as applicable, in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards.*

Management Responsibilities

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. As part of our engagement, we may propose standard, adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of any proposed entries and the impact they have on the financial statements.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements.

Management Responsibilities (Concluded)

Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period; and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services (GASB 34 conversion entries, depreciation schedule, schedule of funding progress, schedules of the proportionate share of the net pension liabilities, schedules of contributions, schedule of expenditures of federal awards, and supplementary schedules and information, as applicable) we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and any other nonaudit services we provided and that you have reviewed and approved the financial statements and related notes and any other nonaudit services we provided prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

Whenever possible, we will attempt to use the District's personnel to assist in the preparation of schedules, analyses of accounts, and locating any documents selected by us for testing. This effort could substantially reduce our time requirements, facilitate the timely conclusion of the audit, and help you hold down audit fees.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

In accordance with Education Code 41020, audit reports will be filed with the County Superintendent of Schools, the California Department of Education, and the State Controller's Office by December 15th following the close of the fiscal year. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Stephen Roatch Accountancy Corporation and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State Controller's Office or its designee, Department of Education, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Stephen Roatch Accountancy Corporation personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the State Controller's Office. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

Stephen Roatch, Certified Public Accountant (CPA) is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. We agree that our all-inclusive fee will not exceed **$18,100** for the audit of Sausalito Marin City School District for the fiscal year ended June 30, 2016, **$18,700** for the fiscal year ended June 30, 2017, and **$19,300** for the fiscal year ended June 30, 2018. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. An additional fee will be charged for attending meetings with the District's Board, if deemed appropriate.

Engagement Administration, Fees, and Other (Concluded)

Either party may terminate this agreement at any time for any reason, providing 30 days written notice is given to the other party. It is understood that payment shall be made for services rendered to the point of termination.

It is agreed that the District will withhold ten (10) percent of the audit fee until the State Controller certifies that the report conforms to the reporting provisions of the *2015-16 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting (K-12 Audit Guide).*

In accordance with Education Code Section 14505, it is further agreed that the District will withhold fifty (50) percent of the audit fee for any subsequent year of a multi-year contract if the prior year's audit report was not certified as conforming to reporting provisions of the *2015-16 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting (K-12 Audit Guide).*

The State Controller of California has required that all Districts and auditors contracting for multi-year engagements include a stipulation that the contract is null and void if the auditor is declared ineligible to perform LEA audits.

In the event that the GASB, FASB, AICPA, GAO, OMB, or the Education Audit Appeals Panel's Office issues additional standards or audit procedures that require additional work during the audit period, we will discuss these requirements with you before proceeding further. Before starting the additional work, we will prepare an estimate of the time necessary, as well as the fee for performing the additional work. Our fee for addressing the additional requirements will be our standard hourly rates for each person involved in the additional work.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

In the event we are required to respond to a subpoena, court order or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us at our applicable hourly rates, for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred in that regard.

In the event that we are or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent that such obligation is or may be a direct or indirect result of your intentional or knowing misrepresentation or provision to us of inaccurate or incomplete information in connection with this engagement, and not any failure on our part to comply with professional standards, you agree to indemnify us, defend us, and hold us harmless as against such obligations.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. We have attached a copy of our latest external peer review report of our firm for your consideration and files. We are very pleased to participate in this review program as continued evidence of our emphasis on providing Sausalito Marin City School District, the highest quality audit.

This engagement letter is contractual in nature, and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We appreciate the opportunity to be of service to Sausalito Marin City School District and believe this letter accurately summarizes the significant terms of our engagement. If, after full consideration, you agree that the foregoing terms shall govern this engagement, please sign this letter in the spaces provided and return the original signed letter to our office, keeping a fully-executed copy for your records.

Sincerely,

STEPHEN ROATCH ACCOUNTANCY CORPORATION

Stephen Roatch, Certified Public Accountant
President

RESPONSE:

This letter correctly sets forth the understanding of Sausalito Marin City School District.

Management - Approved by:		**Governing Board - Acknowledged by:**
Name:	_____	_____
Title:	_____	Board President
Date:	_____	_____

WILLOW CREEK ACADEMY

Willow Creek Academy
2nd Interim Budget
2015/16

03/01		Unaudited Actuals 2014-15	July 1 2015-16	1st Interim 2015-16	2nd Interim 2015-16	Actuals thru Jan 31	Account Balance	Percent	Projected 2016-17	Projected 2017-18
Enrollment		357	382	377	377				398	398
Estimated ADA		339.02	362.90	354.38	354.38				378.10	378.10
COLA	Revenue	0.85%	1.58%	1.02%	1.02%				0.47%	2.13%
CPI	Expenses	1.80%	2.10%	2.30%	1.90%				2.22%	2.52%
Revenues										
State and Local Revenues										
Revenue Limit Sources										
801100000000000	State Aid Entitlement	227,135	260,864	253,106	264,374	224,517	39,857	84.92	273,100	281,037
801214000000000	EPA Funding	67,804	72,580	70,876	71,782	33,902	37,880	47.23	75,620	75,620
809600000000000	In-Lieu Tax Transfers	2,119,337	2,516,049	2,453,911	2,483,791	1,056,582	1,427,209	42.54	2,737,928	2,814,085
809700000000000	In-Lieu Tax Transfers-PY	2	0	0	0		0	0.00	0	0
	Total LCFF Funding	**2,414,278**	**2,849,493**	**2,777,893**	**2,819,947**	**1,315,001**	**1,504,946**	46.63	**3,086,648**	**3,170,742**
Federal Revenues										
822053100000000	Federal Child Nutrition School	83,314	69,522	69,522	69,522	29,692	39,830	42.71	73,395	73,395
829030100000000	Other Fed Rev-NCLB-Title I	56,457	57,601	52,485	52,718	26,271	26,447	49.83	55,655	55,655
829040350000000	Other Fed Rev-Title IIA-Tchr Qua	1,174	1,150	908	912	455	457	49.89	963	963
829042010000000	Other Fed Rev-Title III-Immigrant	0	0	0	1,734	0	1,734	0.00	1,831	1,831
829042030000000	Other Fed Rev-Title III-LEP	7,649	2,986	2,986	7,603	0	7,603	0.00	8,027	8,027
	Total Federal Revenues	**148,594**	**131,259**	**125,901**	**132,489**	**56,418**	**76,071**	42.58	**139,871**	**139,871**
Other State Revenues										
852053100000000	State Child Nutrition School	6,954	5,600	5,600	5,600	2,023	3,577	36.13	5,912	5,912
855000000000000	Mandated Cost Reimburse-Block	4,325	4,746	4,817	4,817	4,817	0	99.99	5,293	5,293
855099990000000	Mandated Cost Reimburse-Discr	20,656	203,751	179,342	179,433	153,538	25,895	85.57	75,837	0
856011000000000	State Lottery Revenue-Non-Prop	45,212	49,280	53,620	49,420	15,101	34,319	30.56	54,180	58,800
856011000000001	State Lottery Revenue-Non-Prop-PY	891	0	551	4,288	4,288	0	100.00	0	0
856063000000000	State Lottery Revenue-Prop 20	12,079	13,090	15,703	14,473	0	14,473	0.00	15,867	17,220
856063000000001	State Lottery Revenue-Prop 20-PY	1,012	0	800	1,874	1,874	0	99.98	0	0
859000000000000	Other State Revenues	945	0	83	83	83	0	100.00	0	0
859060100000000	Other State Revenues-ASES	59,400	59,400	59,400	59,400	0	59,400	0.00	59,400	59,400
859062300000000	Other State Revenues-Prop 39	64,939	38,959	38,959	38,959	0	38,959	0.00	50,000	50,000
859062640000000	Other State Revenues-Educator Effectiveness	0	0	24,931	24,931	19,945	4,986	80.00	0	0
859073920000000	Other State Revenues-BTSA	3,800	0	0	0	0	0	0.00	0	0
	Total Other State Revenues	**220,213**	**374,826**	**383,806**	**383,279**	**201,669**	**181,610**	52.62	**266,490**	**196,625**

Willow Creek Academy
2nd Interim Budget
2015/16

03/01		Unaudited Actuals 2014-15	July 1 2015-16	1st Interim 2015-16	2nd Interim 2015-16	Actuals thru Jan 31	Account Balance	Percent	Projected 2016-17	Projected 2017-18
Other Local Revenues										
863453100000000	Food Service Revenue	30,145	20,847	100,000	100,000	72,257	27,743	72.26	110,000	110,000
863453100000001	Food Service Revenue-PY	116	0	0	0	0	0	0.00	0	0
866000000000000	Interest	141	350	350	350	21	329	6.00	350	350
869800000000000	Donations	5,911	0	15	15	15	0	100.00	0	0
869900000000000	Other Local Revenues	5,265	0	143	250	250	0	100.00	0	0
869953100000000	Food Service Revenue-Staff	0	0	963	3,803	3,803	0	100.00	0	0
869990050000000	Other Local Revenues-WCF Annual Fund	196,890	255,500	255,500	226,220	100,000	126,220	44.20	255,500	255,500
869990100000000	Other Local Revenues-Microsoft K-12	19,484	0	0	1,783	1,783	0	100.00	0	0
869990200000000	Other Local Revenues-Spanish Grant	0	0	0	0	0	0	0.00	0	0
869990300000000	Other Local Revenues-Music Grant	17,500	7,500	7,500	7,500	0	7,500	0.00	7,500	7,500
869990400000000	Other Local Revenues-District Grant	298,294	65,440	66,978	66,978	32,720	34,258	48.85	0	0
869990420000000	Other Local Rev-District-2% Excess tax-Unrestr	0	0	70,000	73,521	0	73,521	0.00	0	0
869990440000000	Other Local Rev-District-2% Excess tax-Restr	0	0	70,000	37,463	0	37,463	0.00	0	0
869990500000000	Other Local Revenues-WCF-Art Grant	0	0	0	0	0	0	0.00	0	0
869990750000000	Other Local Revenues-MCF-Art Grant	3,000	0	0	0	0	0	0.00	0	0
869991000000000	Other Local Revenues-Art Fest Grant	5,000	5,000	5,000	5,000	0	5,000	0.00	5,000	5,000
869991100000000	Other Local Revenues-Nutrition Grant	0	0	0	0	0	0	0.00	0	0
869991120000000	Other Local Revenues-WCF-Cibo Event	0	0	10,000	10,000	10,000	0	100.00	10,000	10,000
869991150000000	Other Local Revenue-Garden Grant	300	0	150	150	150	0	100.00	0	0
869991170000000	Other Local Revenue-WCF-Sage Garden Grant	0	0	21,280	21,675	21,675	0	100.00	0	0
869991350000000	Other Local Revenue-WCF-Gala Event	0	0	50,000	50,000	50,000	0	100.00	0	0
869991400000000	Other Local Revenues-WCF-Grant	0	0	0	0	0	0	0.00	0	0
869991450000000	Other Local Revenues-NOAA-Grant	0	0	0	0	0	0	0.00	0	0
869991500000000	Other Local Revenues-WCF-826-After Sch Tutor	0	0	0	0	0	0	0.00	0	0
869991600000000	Other Local Revenues-After School	128,107	137,550	135,284	135,284	60,542	74,742	44.75	142,820	142,820
869991610000000	Other Local Revenues-A/S Music Scholar	5,000	0	0	0	0	0	0.00	0	0
869991650000000	Other Local Revenues-Play Equip	271	0	0	0	0	0	0.00	0	0
869991700000000	Other Local Revenues-Library Fund	16,000	0	0	0	0	0	0.00	0	0
869991800000000	Other Local Revenues-Simon Found(WCF)	0	0	0	0	0	0	0.00	0	0
	Total Other Local Revenues	**731,424**	**492,187**	**793,163**	**739,992**	**353,216**	**386,776**	47.73	**531,170**	**531,170**
	Total Revenues	**3,514,509**	**3,847,765**	**4,080,763**	**4,075,707**	**1,926,304**	**2,149,403**	47.26	**4,024,179**	**4,038,408**

Willow Creek Academy
2nd Interim Budget
2015/16

03/01		Unaudited Actuals 2014-15	July 1 2015-16	1st Interim 2015-16	2nd Interim 2015-16	Actuals thru Jan 31	Account Balance	Percent	Projected 2016-17	Projected 2017-18
Expenses										
Certificated Salaries										
Teacher Salaries										
110100001110000	Teacher Salaries-Regular	1,021,447	1,144,002	1,073,547	1,070,134	504,232	565,902	47.12	1,249,104	1,275,709
110114001110000	Teacher Salaries-Regular-EPA	67,804	72,580	70,876	71,782	70,876	906	98.74	0	0
110111001110000	Teacher Salaries-Regular-Lottery	0	0	0	0	0	0	0.00	0	0
110130101110000	Teacher Salaries-Regular-Title I	39,348	57,601	52,485	41,625	39,273	2,352	94.35	0	0
110200001110000	Teacher Salaries-Substitute	26,655	30,000	50,000	50,000	30,331	19,669	60.66	31,000	31,000
110500001110000	Teacher Stipend	41,465	10,000	10,000	13,750	13,750	0	100.00	11,000	12,000
110573921110000	Teacher Stipend-BTSA	3,800	0	0	0	0	0	0.00	0	0
110590751110000	Teacher Stipend-Art Institute	2,745	0	0	0	0	0	0.00	0	0
110591171110000	Teacher Stipend-Sage Gdn Grant	0	0	0	11,220	11,220	0	100.00	11,000	12,000
110600001110000	Teacher Stipend-Lead Teachers	0	3,000	3,000	3,000	0	3,000	0.00	3,000	3,000
	Total Teacher Salaries	**1,203,264**	**1,317,183**	**1,259,908**	**1,261,511**	**669,682**	**591,829**	53.09	**1,305,104**	**1,333,709**
Certificated Counselor Salaries										
121000001131100	Dean of Students/Counselor	0	0	0	0	0	0	0.00	0	0
	Total Administrator Salaries	**0**	**0**	**0**	**0**	**0**	**0**	0.00	**0**	**0**
Administrator Salaries										
131100001127000	Head of School Salaries	112,000	113,120	113,121	113,120	65,987	47,133	58.33	113,652	116,072
132100001127000	Asst Head of School Salaries	89,754	94,800	94,800	94,536	51,446	43,090	54.42	94,980	97,003
132130101127000	Asst Head of School Sal-Title I	246	0	0	264	264	0	100.00	265	271
132500001127000	Admin Stipend	2,500	500	500	500	500	0	100.00	2,800	2,800
	Total Administrator Salaries	**204,500**	**208,420**	**208,421**	**208,420**	**118,197**	**90,223**	56.71	**211,697**	**216,147**
Other Certificated Salaries										
	Total Other Certificated Salaries									
	Total Certificated Salaries	**1,407,764**	**1,525,603**	**1,468,329**	**1,469,931**	**787,879**	**682,052**	53.60	**1,516,801**	**1,549,856**

Willow Creek Academy
2nd Interim Budget
2015/16

03/01		Unaudited Actuals 2014-15	July 1 2015-16	1st Interim 2015-16	2nd Interim 2015-16	Actuals thru Jan 31	Account Balance	Percent	Projected 2016-17	Projected 2017-18
Classified Salaries										
Paraeducator Salaries										
210100001110000	Class Teacher Salaries-Reg	99,369	130,236	132,134	123,092	70,311	52,781	57.12	123,671	126,305
210100001142000	Class Teacher Salaries-PE	9,897	28,480	23,589	24,052	7,680	16,372	31.93	78,125	79,790
210111001142000	Class Teacher Salaries-PE-Lottery	46,103	49,280	54,171	53,708	34,735	18,973	64.67	0	0
210130101110000	Class Teacher Salaries-Title I	0	0	0	0	0	0	0.00	0	0
210142011110000	Class Teacher Salaries-Title III-Immigrant	0	0	0	0	0	0	0.00	0	0
210142031110000	Class Teacher Salaries-Title III-LEP	0	0	0	0	0	0	0.00	0	0
210165005711300	Class Teacher Salaries-SpEd	0	0	0	0	0	0	0.00	0	0
210190201110000	Class Teacher Salaries-Spanish	0	45,000	53,000	53,000	28,909	24,091	54.55	53,249	54,383
210190301110000	Class Teacher Salaries-Music	65,000	68,700	68,700	68,700	37,473	31,227	54.55	69,023	70,493
210190701110000	Class Teacher Salaries-Art	46,000	48,520	48,520	48,520	26,465	22,055	54.54	48,748	49,786
210200001110000	Class Teacher-Substitute	8,807	2,000	20,000	20,000	9,761	10,239	48.81	20,000	20,000
210300001110000	Class Student Support Coord	72,000	74,720	96,993	90,175	40,756	49,419	45.20	90,598	92,528
210500001110000	Class Teacher Stipend	6,600	1,500	1,500	2,500	2,500	0	100.00	2,500	2,500
210500001142000	Class Teacher Stipend-PE	2,900	1,000	1,000	1,000	1,000	0	100.00	1,000	1,000
210542011110000	Class Teacher Stipend-Title III Immigrant	0	0	0	500	500	0	100.00	0	0
210565005711300	Class Teacher Stipend-SpEd	0	0	0	0	0	0	0.00	0	0
210590201110000	Class Teacher Stipend-Spanish	0	500	500	0	0	0	0.00	500	500
210590301110000	Class Teacher Stipend-Music	1,400	500	500	500	500	0	100.00	500	500
210590701110000	Class Teacher Stipend-Art	2,408	500	500	500	500	0	100.00	500	500
	Total Paraeducator Salaries	**360,484**	**450,936**	**501,107**	**486,247**	**261,090**	**225,157**	53.69	**488,414**	**498,285**
Support Services Salaries										
220153101137000	Food Services Staff	0	88,800	121,784	113,283	57,933	55,350	51.14	113,816	116,240
220160101139000	After School Staff-ASES	59,400	59,400	59,400	59,400	48,799	10,601	82.15	0	0
220191601139000	After School Staff	19,687	25,979	62,681	29,237	0	29,237	0.00	89,053	90,950
220291601139000	After School Staff-Sub	760	700	700	700	0	700	0.00	700	700
220553101137000	Food Services Stipend	0	750	750	900	900	0	100.00	750	750
220591601139000	After School Staff Stipend	3,154	2,750	2,750	3,906	3,906	0	100.00	2,750	2,750
221100001181000	Class Maintenance Salaries	41,911	72,400	73,697	81,464	46,222	35,242	56.74	81,846	83,590
222100001124200	Class Assistant Librarian	11,819	13,525	12,894	12,204	6,056	6,148	49.62	12,261	12,522
222500001124200	Class Librarian Stipend	1,200	250	250	250	250	0	100.00	250	250
222500001181000	Class Maintenance Stipend	1,200	500	500	500	500	0	100.00	500	500
	Total Support Services Salaries	**139,131**	**265,054**	**335,407**	**301,844**	**164,566**	**137,278**	54.52	**301,927**	**308,253**

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03/01		Unaudited Actuals 2014-15	July 1 2015-16	1st Interim 2015-16	2nd Interim 2015-16	Actuals thru Jan 31	Account Balance	Percent	Projected 2016-17	Projected 2017-18
Supervisor Salaries										
230353101137000	Class Food Services Director	31,000	42,000	42,000	42,000	24,500	17,500	58.33	42,197	43,096
230391601139000	Class Director After School	51,357	51,600	48,648	51,375	30,920	20,455	60.18	51,616	52,716
230430101139000	Class Asst Director After School-Title I	0	0	0	10,544	10,544	0	100.00	10,594	10,819
230491601139000	Class Asst Director After School	18,700	22,057	24,081	9,306	333	8,973	3.58	9,349	9,548
232000001124200	Class Technology Consultant	0	0	0	0	0	0	0.00	0	0
232553101137000	Class Food Services Director Stipend	1,490	250	250	250	250	0	100.00	250	250
232591601139000	Class After School Director/Asst Dir Stipend	2,700	750	750	750	0	750	0.00	750	750
	Total Supervisor Salaries	**105,247**	**116,657**	**115,729**	**114,225**	**66,547**	**47,678**	58.26	**114,757**	**117,180**
Office/Technical Salaries										
240100001127000	Cler/Office/Tech Salaries-Reg	77,150	82,605	88,198	87,401	49,975	37,426	57.18	87,812	89,682
240130101127000	Cler/Office/Tech Salaries-Reg-Title I	0	0	0	264	264	0	100.00	265	271
240500001127000	Cler/Office/Tech Stipend	2,554	500	500	750	750	0	100.00	500	500
240530101127000	Cler/Office/Tech Stipend-Title I	246	0	0	0	0	0	0.00	0	0
290100001110000	Class Recess/Lunch Support	16,980	23,356	18,484	10,575	5,325	5,250	50.35	10,625	10,851
	Total Office/Technical Salaries	**96,930**	**106,461**	**107,182**	**98,990**	**56,314**	**42,676**	56.89	**99,202**	**101,304**
	Total Classified Salaries	**701,792**	**939,108**	**1,059,425**	**1,001,305**	**548,517**	**452,788**	54.78	**1,004,300**	**1,025,022**

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03/01	Unaudited Actuals 2014-15	July 1 2015-16	1st Interim 2015-16	2nd Interim 2015-16	Actuals thru Jan 31	Account Balance	Percent	Projected 2016-17	Projected 2017-18
Employee Benefits									
STRS/PERS									
Total STRS/PERS	**0**	**0**	**0**	**0**	**0**	**0**	100.00	**0**	**0**
OASDI/Medicare									
Total OASDI/Medicare	**156,501**	**184,253**	**187,849**	**184,237**	**99,665**	**84,572**	54.10	**192,864**	**196,978**
Health and Welfare									
Total Health and Welfare	**115,874**	**143,367**	**145,240**	**147,976**	**80,966**	**67,010**	54.72	**151,261**	**155,073**
Unemployment Insurance									
Total Unemployment Insurance	**5,354**	**6,232**	**6,264**	**6,236**	**1,529**	**4,707**	24.52	**6,513**	**6,802**
Workers' Compensation									
Total Workers' Compensation	**32,676**	**40,223**	**41,008**	**31,790**	**17,275**	**14,515**	54.34	**34,035**	**36,048**
Other Benefits									
Total Other Benefits	**56,377**	**62,148**	**59,159**	**61,500**	**27,597**	**33,903**	44.87	**60,672**	**61,994**
Total Employee Benefits	**366,782**	**436,223**	**439,520**	**431,738**	**227,032**	**204,706**	52.59	**445,345**	**456,896**
Total Certificated & Classified Salaries	**2,109,556**	**2,464,711**	**2,527,754**	**2,471,236**				**2,521,101**	**2,574,878**

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03/01		Unaudited Actuals 2014-15	July 1 2015-16	1st Interim 2015-16	2nd Interim 2015-16	Actuals thru Jan 31	Account Balance	Percent	Projected 2016-17	Projected 2017-18
Books and Supplies										
Books/Reference										
411000001110000	Textbooks/Core Curricula	12,500	20,000	30,000	30,000	26,371	3,629	87.90	35,000	35,000
411090011110000	Textbooks/Core Curricula-One Time Mandate	8,577	0	0	0	0	0	0.00	0	0
411099991110000	Textbooks/core Curr-Discr	0	136,513	95,908	42,973	0	42,973	0.00	0	0
421000001110000	Books/Reference Materials	0	0	0	0	0	0	0.00	0	15,000
421091701110000	Books/Reference Materials-Library	19,442	15,000	0	0	0	0	0.00	0	0
421099991110000	Books/Reference Materials-Discr	0	0	34,000	34,000	33,142	858	97.48	15,000	0
	Total BooksReference	**40,519**	**171,513**	**159,908**	**106,973**	**59,513**	**47,460**	55.63	**50,000**	**50,000**
Instructional Materials/Supplies										
431000001110000	Instruct Materials/Supplies-Instruct	52,839	51,510	48,097	48,253	27,034	21,219	56.03	51,510	51,510
431000001142000	Instruct Materials/Supplies-PE	773	1,000	1,000	1,000	965	35	96.50	1,000	1,000
431007601110000	Instruct Materials/Supplies-Arts	5,695	3,000	3,000	3,000	758	2,242	25.27	3,000	3,000
431063001110000	Instruct Materials/Supplies-P20	13,091	13,090	16,503	16,347	7,874	8,473	48.17	15,867	17,220
431065005711900	Instruct Materials/Supplies-Sp Ed	0	0	0	0	0	0	0.00	0	0
431090011110000	Inst Mtls/supplies-One Time Mandated Claims	4,527	0	0	0	0	0	0.00	0	0
431090201110000	Instruct Materials/Supplies-Spanish	0	3,400	3,400	3,400	1,050	2,350	30.88	3,400	3,400
431090301110000	Instruct Materials/Supplies-Music	1,122	2,000	2,000	2,000	169	1,831	8.45	2,000	2,000
431091001110000	Instruct Mtls/Supply-Art Fest	0	0	5,000	5,000	1,629	3,371	32.58	0	0
431091101110000	Instruct Materials/Supplies-Nutrition	0	1,500	1,500	1,500	0	1,500	0.00	1,500	1,500
431091151110000	Instruct Materials/Supplies-Garden	1,055	2,000	2,000	2,000	0	2,000	0.00	2,000	2,000
431091451110000	Instruct Materials/Supplies-NOAA	0	0	0	0	0	0	0.00	0	0
431091601139000	Instruct Materials/Supplies-After School	5,413	6,000	2,000	2,000	489	1,511	24.45	6,000	6,000
431091701110000	Instruct Materials/Supplies-Library	1,613	2,000	2,000	2,000	1,635	365	81.75	2,000	2,000
	Total Instructional Materials/Supplies	**86,128**	**85,500**	**86,500**	**86,500**	**41,603**	**44,897**	48.10	**88,277**	**89,630**
Supplies/Stores										
432000001127000	All Other Materials/Supplies-Admin	22,945	18,000	18,000	18,016	8,135	9,881	45.15	19,000	19,000
432000001181000	All Other Materials/Supplies-Custodial	3,648	12,000	12,000	12,000	5,263	6,737	43.86	12,000	12,000
432042011127000	All Other Materials/Supplies-Title III-Imm	0	0	0	134	150	-16	111.94	0	0
432042011139000	All Other Materials/Supplies-Title III-Imm	0	0	0	600	600	0	100.00	0	0
432053101137000	All Other Materials/Supplies-Food Service	220	1,000	20,000	20,000	13,971	6,029	69.86	20,000	20,000
432090201127000	All Other Materials/Supplies-Spanish	0	0	0	0	0	0	0.00	0	0
432091121137000	All Oth Mtls/Sup-Food Svc-Cibo	0	0	1,312	1,312	1,312	0	100.00	0	0
432091171127000	All Other Mtls/Supplies-Sage	0	0	5,000	5,000	1,402	3,598	28.04	0	0
432091171137000	All Other Mtls/Supplies-Sage-FS	0	0	2,000	2,000	336	1,664	16.80	0	0
432091601139000	All Other Materials/Supplies-After School	5,791	6,000	10,000	10,000	3,135	6,865	31.35	10,000	10,000
	Total Supplies/Stores	**32,604**	**37,000**	**68,312**	**69,062**	**34,304**	**34,758**	49.67	**61,000**	**61,000**

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03/01		Unaudited Actuals 2014-15	July 1 2015-16	1st Interim 2015-16	2nd Interim 2015-16	Actuals thru Jan 31	Account Balance	Percent	Projected 2016-17	Projected 2017-18
Non-Capitalized Cptr/Equip										
441000001110000	Non-Capitalized Equip-Instruct	4,555	10,000	10,000	9,000	1,300	7,700	14.44	10,000	10,000
441000001127000	Non-Capitalized Equip-Admin	16,860	9,000	9,000	10,000	9,530	470	95.30	9,000	29,000
441000001142000	Non-Capitalized Equip-PE	0	0	0	0	0	0	0.00	0	0
441000001181000	Non-Capitalized Equip-Custodial	7,841	0	0	0	0	0	0.00	0	0
441053101137000	Non-Capitalized Equip-Food Service	0	0	1,000	1,000	926	74	92.60	1,000	1,000
441065005711900	Non-Capitalized Equip-SpEd	0	0	0	0	0	0	0.00	0	0
441090301110000	Non-Capitalized Equip-Music Grant	0	0	0	0	0	0	0.00	0	0
441091001110000	Non-Capitalized Equip-Art Grant	0	0	3,300	3,300	3,219	81	97.55	0	0
441091121137000	Non-Cap Equip-Food Svc-Cibo	0	0	8,688	8,688	8,688	0	100.00	0	0
441091451110000	Non-Capitalized Equip-NOAA	0	0	0	0	0	0	0.00	0	0
441091601139000	Non-Capitalized Equip-After School	1,883	0	0	0	0	0	0.00	0	0
441091651110000	Non-Capitalized Equip-Play Equip	621	0	0	0	0	0	0.00	0	0
441091701110000	Non-Capitalized Equip-Library	0	0	0	0	0	0	0.00	0	0
441099991127000	Non-Capitalized Equip-Admin-Discr	0	0	30,359	83,385	83,385	0	100.00	20,000	0
	Total Non-Capitalized Equipment	**31,760**	**19,000**	**62,347**	**115,373**	**107,048**	**8,325**	92.78	**40,000**	**40,000**
Non-Capaltized Fixed Assets										
445000001110000	Non-Capitalized Furniture-Instructional	3,378	5,000	6,500	6,500	5,988	512	92.12	7,000	7,000
445000001127000	Non-Capitalized Furniture-Admin	0	0	0	0	0	0	0.00	0	0
	Total Non-Capaltized Fixed Assets	**3,378**	**5,000**	**6,500**	**6,500**	**5,988**	**512**	92.12	**7,000**	**7,000**
Food Service Supplies										
470053101137000	Food Service Expenditures	99,630	52,000	100,000	104,000	63,480	40,520	61.04	120,000	120,000
	Total Food Service Supplies	**99,630**	**52,000**	**100,000**	**104,000**	**63,480**	**40,520**	61.04	**120,000**	**120,000**
	Total Books and Supplies	**294,019**	**370,013**	**483,567**	**488,408**	**311,936**	**176,472**	63.87	**366,277**	**367,630**

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03/01		Unaudited Actuals 2014-15	July 1 2015-16	1st Interim 2015-16	2nd Interim 2015-16	Actuals thru Jan 31	Account Balance	Percent	Projected 2016-17	Projected 2017-18
Services/Operating Expenses										
Subagreements for Services										
510062301184000	Subagreements for Services-Prop 39	85,940	38,959	38,959	38,959	0	38,959	0.00	50,000	50,000
	Total Subagreements for Services	**85,940**	**38,959**	**38,959**	**38,959**	**0**	**38,959**	0.00	**50,000**	**50,000**
Travel/Conferences										
523000001110000	Travel/Employee Education-Instruct	0	0	0	0	0	0	0.00	0	0
523000001127000	Travel/Employee Education-Admin	30	0	0	0	0	0	0.00	0	0
	Total Travel/Conferences	**30**	**0**	**0**	**0**	**0**	**0**	0.00	**0**	**0**
Dues/Memberships										
0	Dues/Memberships/Licenses	2,198	2,200	2,200	2,515	2,515	0	100.00	2,500	2,500
531053101137000	Dues/Memberships/Licenses-Food Service	1,185	1,185	1,185	1,185	0	1,185	0.00	1,185	1,185
	Total Dues/Memberships	**3,383**	**3,385**	**3,385**	**3,700**	**2,515**	**1,185**	67.97	**3,685**	**3,685**
Insurance										
540000001127000	Insurance	14,157	14,990	14,950	14,950	5,716	9,234	38.23	17,149	17,149
540500001127000	Insurance-Prior year w-comp	0	0	0	1,294	1,294	0	100.00	0	0
	Total Insurance	**14,157**	**14,990**	**14,950**	**16,244**	**7,010**	**9,234**	43.15	**17,149**	**17,149**
Operations/Housekeeping										
550000001181000	Operations and Housekeeping	0	0	0	0	0	0	0.00	0	0
	Total Operations/Housekeeping	**0**	**0**	**0**	**0**	**0**	**0**	0.00	**0**	**0**
Rentals/Leases/Repairs										
561000001127000	Equipment Rental	13,590	13,100	25,000	25,000	11,980	13,020	47.92	25,000	25,000
561053101137000	Equipment Rental-Food Svc	0	0	1,155	1,155	626	529	54.20	1,155	1,155
561091601139000	Equipment Rental-After School	0	0	89	89	89	0	100.00	89	89
562100001187000	Facilities Fee	0	0	0	0	0	0	0.00	0	0
563000001187000	Property/Building Repairs	2,570	0	0	0	0	0	0.00	3,000	3,000
563090441187000	Property/Building Repairs-2% Excess tax-Restr	0	0	70,000	37,463	0	37,463	0.00	0	0
564000001187000	Property/Building Maintenance	0	3,000	3,000	3,000	470	2,530	15.67	3,000	3,000
	Total Rentals/Leases/Repairs	**16,160**	**16,100**	**99,244**	**66,707**	**13,165**	**53,542**	19.74	**32,244**	**32,244**

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03/01		Unaudited Actuals 2014-15	July 1 2015-16	1st Interim 2015-16	2nd Interim 2015-16	Actuals thru Jan 31	Account Balance	Percent	Projected 2016-17	Projected 2017-18
Professional Services										
580600000073000	ARI Administration Contract	64,260	68,760	67,860	67,860	39,375	28,485	58.02	72,000	72,000
581000001110000	Field Trip	0	0	0	0	0	0	0.00	0	0
581091451110000	Field Trip-NOAA	0	0	0	0	0	0	0.00	0	0
582000000076000	Oversight Fee	72,428	85,485	83,337	84,598	0	84,598	0.00	92,599	95,122
583000001127000	Advertising Fees	800	700	900	930	930	0	100.00	700	700
583091601139000	Advertising Fees-After School	325	200	200	200	150	50	75.00	200	200
585000001127000	Legal Services Contracts	5,050	8,000	12,000	12,000	6,759	5,241	56.33	8,000	8,000
585200000071910	Audit Services Contracts	8,620	11,000	11,000	9,970	0	9,970	0.00	10,000	11,000
585300001110000	Other Svcs/Op Exp-Art Instruct	3,670	10,000	5,000	3,000	0	3,000	0.00	10,000	10,000
585400001110000	Other Svcs/Op Exp-Counseling	66,791	71,724	71,724	71,724	35,862	35,862	50.00	75,719	75,719
585599991110000	Other Svcs/Op Exp-Playground	14,250	0	15,520	15,520	15,520	0	100.00	0	0
585600001127000	Other Svcs/Op Exp-Technology	55,486	50,000	50,000	50,000	3,837	46,163	7.67	50,000	50,000
585800001110000	Other Svcs/Operating Expenses-Instruct	0	1,000	1,000	1,000	0	1,000	0.00	1,000	1,000
585800001127000	Other Svcs/Operating Expenses-Admin	1,228	1,000	1,000	1,000	452	548	45.20	1,000	1,000
585830101110000	Other Svcs/Op Exp-Title I	11,023	0	0	0	0	0	0.00	1,831	1,831
585842031110000	Other Svcs/Op Exp-Title III	0	2,986	2,986	7,603	0	7,603	0.00	8,027	8,027
585853101137000	Other Svcs/Op Exp-Food Service-Other	541	500	578	578	578	0	100.00	500	500
585890751110000	Other Svcs/Operating Expenses-MCF-Art Grt	0	0	0	0	0	0	0.00	0	0
585891001110000	Other Svcs/Op Exp-Art Fest/Tech	0	0	0	0	0	0	0.00	3,000	3,000
585891101110000	Other Svcs/Op Exp-Nutrition Grant	0	0	0	0	0	0	0.00	350	350
585891151110000	Other Svcs/Op Exp-Garden	1,583	1,000	1,000	1,000	0	1,000	0.00	400	400
585891171110000	Other Svcs/Op Exp-Sage Garden	0	0	14,280	14,280	3,153	11,127	22.08	0	0
585891351110000	Other Svcs/Op Exp-WCF-Gala	0	0	3,000	3,000	720	2,280	24.00	3,000	3,000
585891451110000	Other Svcs/Op Exp-NOAA Grant	0	0	0	0	0	0	0.00	0	0
585891601139000	Other Svcs/Op Exp-After School	35,133	52,440	37,955	37,806	19,402	18,404	51.32	40,798	41,826
585891701110000	Other Svcs/Op Exp-Library	0	0	0	0	0	0	0.00	0	0
585899991137000	Other Svc/Op Exp-Discr	0	0	3,555	3,555	3,555	0	100.00	0	0
586000001127000	Other Svcs/Operating Exp-Fundraising	0	0	0	0	0	0	0.00	0	0
586500001127000	Board Development/Training	0	1,000	1,000	1,000	0	1,000	0.00	1,000	1,000
587500001110000	Staff Development Exp-Instruct	11,012	18,850	6,667	6,667	6,323	344	94.84	25,000	25,000
587500001127000	Staff Development Exp-Admin	5,574	3,500	3,500	3,500	3,066	434	87.60	3,500	3,500
587530101110000	Staff Development Exp-Title I	5,484	0	0	0	0	0	0.00	0	0
587540351110000	Staff Development Exp-Instr-Title II	1,174	1,150	908	912	0	912	0.00	963	963
587542011110000	Staff Development Exp-Instr-Title III-Imm	0	0	0	500	500	0	100.00	0	0
587542031110000	Staff Development Exp-Instr-Title III	7,649	0	0	0		0	0.00	0	0
587553101137000	Staff Development Exp-Food Service	0	200	200	200	184	16	92.00	200	200
587562641110000	Staff Development Exp-Educator Effectiveness	0	0	15,000	15,000	11,783	3,217	78.55	4,966	4,965
587573921110000	Staff Development Exp-Instr-BTSA	1,000	6,000	6,000	6,000	0	6,000	0.00	6,000	6,000
587590011110000	Staff Dev Exp-One time Mandated Costs	7,582	0	0	0		0	0.00	0	0
	Total Professional Services	**380,663**	**395,495**	**416,170**	**419,403**	**152,149**	**267,254**	36.28	**420,753**	**425,303**

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Communications										
591000001127000	Postage and Shipping	3,439	3,900	3,900	3,900	1,491	2,409	38.23	3,900	4,000
591030101127000	Postage and Shipping-Title I-PI	110	0	0	21	21	0	100.00	22	22
592000001127000	Internet Services	3,039	2,000	2,000	2,000	0	2,000	0.00	2,111	2,111
593000001127000	Telephone/Cell Phones	1,930	4,036	2,038	2,038	974	1,064	47.79	2,152	2,152
	Total Communications	**8,518**	**9,936**	**7,938**	**7,959**	**2,486**	**5,473**	31.24	**8,185**	**8,285**
	Total Services/Operating Expenses	**508,851**	**478,865**	**580,646**	**552,972**	**177,325**	**375,647**	32.07	**532,016**	**536,666**
Capital Outlay										
617000001185000	Sites/Improvement of Sites	0	0	0	0	0	0	0.00	0	0
640000001110000	Capitalized Equipment	0	50,000	25,000	25,000	0	25,000	0.00	20,000	20,000
690000011110000	Depreciation Expense	21,211	31,600	31,600	31,600	0	31,600	0.00	36,000	39,600
	Total Capital Outlay	**21,211**	**81,600**	**56,600**	**56,600**	**0**	**56,600**	0.00	**56,000**	**59,600**
Other Outgo										
714165050092000	SPED Encroachment	0	0	0	0	0	0	0.00	0	0
	Total Other Outgo	**0**	**0**	**0**	**0**	**0**	**0**	0.00	**0**	**0**
	Total Expenses	**3,300,419**	**3,831,413**	**4,088,087**	**4,000,954**	**2,052,689**	**1,948,265**	51.30	**3,920,739**	**3,995,670**

Willow Creek Academy
2nd Interim Budget
2015/16

03/01		Unaudited Actuals 2014-15	July 1 2015-16	1st Interim 2015-16	2nd Interim 2015-16	Actuals thru Jan 31	Account Balance	Percent	Projected 2016-17	Projected 2017-18
Other Sources and Uses										
Other Sources										
898000000000000	Contrib from Unrestr Resource	-16,575	-89,716	-131,247	-126,149	0		0.00	-109,591	-112,914
898053100000000	Contrib from Unrestr Res-CNSP	16,575	89,716	131,247	126,149	0		0.00	109,591	112,914
898065000000000	Contrib from Unrestr Res-SpEd	0	0	0	0	0		0.00	0	0
898073920000000	Contrib from Unrestr Res-BTSA	0	0	0	0	0		0.00	0	0
898074050000000	Contrib from Unrestr Res-CCSS	0	0	0	0	0		0.00	0	0
	Total Other Sources	**0**	**0**	**0**	**0**	**0**	**0**	0.00	**0**	**0**
Other Uses										
743800000091000	Debt Svcs Interest Payments	0	0	0	0	0	0	0.00	0	0
743900000091000	Debt Svcs Principal Payments	0	0	0	0	0	0	0.00	0	0
	Total Other Uses	**0**	**0**	**0**	**0**	**0**	**0**	0.00	**0**	**0**
	Total Other Sources and Uses	**0**	**0**	**0**	**0**	**0**	**0**	0.00	**0**	**0**
	Net Increase/Decrease in Fund Balance	**214,090**	**16,353**	**-7,323**	**74,752**	**-126,385**	**201,137**		**103,440**	**42,738**
	Year End Reclassification to FASB	**0**	**50,000**	**25,000**	**25,000**				**20,000**	**20,000**
	Year End Net Increase/Decrease to Fund Bal	**214,090**	**66,353**	**17,677**	**99,752**				**123,440**	**62,738**
Fund Balance										
979100000000000	**Beginning Fund Balance/Net Assets**	**577,714**	**606,624**	**791,804**	**791,804**				**891,556**	**1,014,996**
	Ending Fund Balance/Net Assets	**791,804**	**672,977**	**809,481**	**891,556**				**1,014,996**	**1,077,734**

Sausalito Marin City School District
2016-17 Budget Development & LCAP Calendar

Date	Activity
January, 2016	School Services of California Governor's Proposal for State Budget and K-12 Education Conference *(CBO attends).*
	Approval of 2017-18 Budget Development Calendar.
Mid-January To Mid-March	All constituency groups review budget assumptions, revenue and enrollment projections, staffing needs, and categorical program budgets, etc. Stakeholders engagement/meetings regarding LCAP
March, 2016	Second Interim Report: Board of Trustees reviews and accepts
	Budget Study Session – Board Meeting to review First Draft of 2016-17 Budget and to receive additional community and staff input for budget development.
	LCAP Sessions - Stakeholders engagement meetings regarding LCAP
April, 2016	Draft Budget process starts; update projections and assumptions based on CDE, MCOE, district wide priorities, etc.
May, 2016	School Services of California May Revise Workshop *(CBO attends).*
	Budget Draft Reviewed: Finance Committee recommendations, and updated projections based on May Revise Workshop (SSC Dartboard) and Marin County Office of Education messages/guidance.
	Board of Trustees reviews Draft 2016-17 Budget.
May -June, 2016	Notice of Public Hearing published in Marin Independent Journal for Budget Adoption and LCAP
	Board holds Public Hearing and Adopts 2016-17 Budget and LCAP
July – August, 2016	School Services of California Workshop: California School Finance and Management Conference 2016-2017 (*update of budget, CBO attends).*
	Budget Year Close Out Process for previous fiscal year
	First Phase of previous fiscal year audit
September, 2016	Unaudited Actuals and Gann Limit presented to the Board of Trustees
October, 2016	Begin Process for First Interim and LCAP
December, 2016	Fist Interim Report: Board of Trustees reviews and accepts

Sausalito Marin City School District

Payment of Warrants

3/8, 2016

Attached warrants include:

Batch 30 Fund 01 in the amount of $34,190.22

Batch 30 Fund 13 in the amount of $194.00

Batch 30 Fund 78 in the amount of $163,515.00

Batch 31 Fund 01 in the amount of $176,490.90

Batch 31 Fund 13 in the amount of $3,016.50

Batch 32 Fund 01 in the amount of $77,159.62

Batch 32 Fund 13 in the amount of $6,310.92

Batch 32 Fund 40 in the amount of $13,050.00

Batch 32 Fund 78 in the amount of $133,633.50

Batch 33 Fund 01 in the amount of $44,952.04

Batch 33 Fund 13 in the amount of $304.40

Prepared by Vida Moattar

Sausalito Marin City School District Business Office

Date	Vendor	Fund 01=General 13=Cafeteria 14=Deferred Ma	Resource	Object	Amount	Purpose	C	
02/05/2016	AMERICAN EXPRESS	01-0000-0-4300.00-0000-7110-725-000-000	Unrestricted	Supplies	$ 252.21	Restaurants, DO meetings		
02/05/2016	AMERICAN EXPRESS	01-0000-0-4300.00-0000-7200-725-000-000	Unrestricted	Supplies	$ 249.21	Staples, DO		
02/05/2016	AMERICAN EXPRESS	01-0000-0-5960.00-0000-7200-725-000-000	Unrestricted	Communications	$ 147.00	Postage		
02/05/2016	AMERICAN EXPRESS	01-8150-0-5600.00-0000-8110-735-000-000	Maintenance	Rentals/Leases	$ 809.32	WCA bathroom parts		
02/05/2016	BAY CITIES REFUSE INC	01-0000-0-5550.00-0000-8200-000-000-000	Unrestricted	Operations	$ 678.25	Refuse collection 2/16		
02/05/2016	BOYS AND GIRLS CLUB	01-6010-0-5840.00-1110-1010-101-000-000	State After School Program	Professional/Consulting/Op. Ex	$ 7,965.00	After School 2/16	Y	
02/05/2016	BURKELL PLUMBING	01-8150-0-5600.00-0000-8110-735-000-000	Maintenance	Rentals/Leases	$ 525.00	39516 Backflow tests		
02/05/2016	CDW-G	01-0000-0-4400.00-5001-1010-700-000-000	Unrestricted	Non Capitalized Equip.	$ 1,180.81	Sp. Ed. Projectors		
02/05/2016	CDW-G	01-0000-0-4400.00-5001-1010-700-000-000	Unrestricted	Non Capitalized Equip.	$ 373.04	Sp. Ed. Projectors		
02/05/2016	DANNIS WOLIVER KELLY	01-0000-0-5829.00-0000-7100-000-000-000	Unrestricted	Professional/Consulting/Op. Ex	$ 4,227.50	Legal billing	Y	
02/05/2016	DISCOVERY OFFICE SYSTEMS	01-0000-0-5605.00-0000-7200-725-000-000	Unrestricted	Rentals/Leases	$ 1,490.03	Copier lease 1/16	Y	
02/05/2016	FIRST STUDENT INC.	01-9473-0-5819.00-1110-1010-100-000-111	Donations	Professional/Consulting/Op. Ex	$ 646.54	Lagunitas field trip 3/8/16		
02/05/2016	FISHMAN SUPPLY CO.	01-0000-0-4300.00-0000-8211-735-000-000	Unrestricted	Supplies	$ 512.09	Maintenance supplies		
02/05/2016	GOODMAN BUILDING SUPPLY CO.	01-8150-0-4300.00-0000-8100-735-000-000	Maintenance	Supplies	$ 356.13	Maintenance supplies		
02/05/2016	HOME DEPOT	01-8150-0-4300.00-0000-8100-735-000-000	Maintenance	Supplies	$ 129.00	Maintenance supplies		
02/05/2016	EMILY MATTO	01-0000-0-4300.00-1110-1010-100-000-000	Unrestricted	Supplies	$ 38.06	Classroom supplies		
02/05/2016	MOLLIE STONE'S	01-0000-0-4300.00-0000-7200-725-000-000	Unrestricted	Supplies	$ 86.34	Food at DO		
02/05/2016	NANCY DOME CONSULTING	01-9472-0-5840.00-1110-1010-100-000-000	Pre K-3 Grant	Professional/Consulting/Op. Ex	$ 1,800.00	Pre K Consulting services	Y	
02/05/2016	PAMELA NIETO	01-1100-0-4300.00-1110-1010-100-000-000	Lottery	Supplies	$ 448.65	Testing Materials		
02/05/2016	OFFICE DEPOT	01-0000-0-5555.00-0000-7150-725-000-000	Unrestricted	Operations	$ 31.44	DO Supplies		
02/05/2016	P G & E CO	01-0000-0-5510.00-0000-8200-000-000-000	Unrestricted	Operations	$ 7,627.05	Utilities		
02/05/2016	ALEX REYES	01-0000-0-5230.00-0000-2700-700-000-000	Unrestricted	Travel & Conference	$ 57.24	1/16 Mileage		
02/05/2016	ROY'S SEWER SERVICE INC	01-8150-0-5600.00-0000-8110-735-000-000	Maintenance	Rentals/Leases	$ 1,800.00	192141 Sewer work Buchanan		
02/05/2016	SHELL OIL CO.	01-0000-0-4301.00-0000-8110-735-000-000	Unrestricted	Supplies	$ 153.11	Gas for district vehicles		
02/05/2016	STANDARD INSURANCE COMPANY CB	01-0000-0-9520.00-0000-0000-000-000-000	Unrestricted	Benefits	$ 414.15	Life/Disability Insurance		
02/05/2016	STANDARD INSURANCE COMPANY CB	01-0000-0-9527.00-0000-0000-000-000-000	Unrestricted	Benefits	$ 156.75	Life/Disability Insurance		
02/05/2016	LYDIA TUVESON	01-6500-0-5835.00-5770-1182-700-000-000	Sp. Ed.	Professional/Consulting/Op. Ex	$ 738.00	Sp. Ed Services 1 student	Y	
02/05/2016	VERIZON WIRELESS	01-0000-0-5970.00-0000-7200-700-000-000	Unrestricted	Communications	$ 418.30	District wireless		
02/05/2016	CATHERINE WOLFERS	01-9471-0-5800.00-1110-1010-700-000-000	Milagro Grant	Professional/Consulting/Op. Ex	$ 880.00	Garden work 1/16		
					$ 34,190.22			
02/05/2016	CAPAY INC	13-5310-0-4700.00-0000-3700-700-000-000	Cafeteria	Food	$ 194.00	Food purchase		
					$ 194.00			
02/05/2016	WILLOW CREEK ACADEMY	78-0000-0-9620.00-0000-0000-000-000-000	Pass through Funds	Due to Charter	$ 163,515.00	A Bulletins 12/15		
					$ 163,515.00			
02/12/2016	ADVANCED SECURITY SYSTEMS	01-0000-0-5840.00-0000-8300-100-000-000	Unrestricted	Professional/Consulting/Op. Ex	$ 195.00	Alarm system 1/16	Y	
02/12/2016	AT&T	01-0000-0-5970.00-0000-2700-700-000-000	Unrestricted	Communications	$ 43.60	Phone billing		
02/12/2016	AT&T CALNET 2	01-0000-0-5970.00-0000-2700-700-000-000	Unrestricted	Communications	$ 354.62	Phone billing		
02/12/2016	STATE OF CALIFORNIA	01-0000-0-5821.00-0000-7200-725-000-000	Unrestricted	Professional/Consulting/Op. Ex	$ 64.00	Fingerprinting		
02/12/2016	JEFFREY CASTLE	01-8150-0-5600.00-0000-8110-735-000-000	Maintenance	Rentals/Leases	$ 990.00	Gutter repair WCA		
02/12/2016	CDW-G	01-0000-0-4400.00-5001-1010-700-000-000	Unrestricted	Non Capitalized Equip.	$ 121.18	Adapters, Sp. Ed. Computers		
02/12/2016	COMCAST	01-0000-0-5555.00-0000-7200-725-000-000	Unrestricted	Operations	$ 151.20	DO internet		
02/12/2016	LOUIS EDNEY	01-1100-0-4300.00-1110-1010-000-000-111	Lottery	Supplies	$ 20.00	Classroom Rewards		
02/12/2016	EMPLOYMENT DEVELOPMENT DEPT.	01-0000-0-9515.00-0000-0000-000-000-000	Unrestricted	Benefits	$ 1,240.50	942-4117-1 SEF Loc Exp Q4		
02/12/2016	KONE INC.	01-8150-0-5600.00-0000-8110-735-000-000	Maintenance	Rentals/Leases	$ 125.82	Elevator Maintenance 2/16		
02/12/2016	MARIN RESOURCE RECOVERY CENTE	01-0000-0-5550.00-0000-8200-000-000-000	Unrestricted	Operations	$ 140.00	Recycling 1/16		
02/12/2016	MARIN SANITARY SERVICE	01-0000-0-5550.00-0000-8200-000-000-000	Unrestricted	Operations	$ 800.00	Debris box 1/16		
02/12/2016	MOLLIE STONE'S	01-0000-0-4300.00-0000-7200-725-000-000	Unrestricted	Supplies	$ 139.59	Food at DO, Board Meetings		
02/12/2016	MSIA - PROP. LIABILITY	01-0000-0-5555.00-0000-7200-725-000-000	Unrestricted	Operations	$ 1,000.00	MSIA 2016 PL C015		
02/12/2016	TRAHAN MECHANICAL	01-8150-0-5600.00-0000-8110-735-000-000	Maintenance	Rentals/Leases	$ 1,162.00	16536 WCA Inducer Motor		
02/12/2016	US BANCORP EQUIP. FINANCE INC	01-0000-0-5605.00-0000-2700-700-000-000	Unrestricted	Rentals/Leases	$ 367.27	Copier lease 2/16	Y	
02/12/2016	US BANCORP EQUIP. FINANCE INC	01-0000-0-5605.00-0000-7200-700-000-000	Unrestricted	Rentals/Leases	$ 523.12	Copier lease 2/16	Y	

Date	Vendor	Fund 01=General 13=Cafeteria 14=Deferred Maint.		Object	Amount	Resource	C	
02/12/2016	WILLOW CREEK ACADEMY	01-0000-0-8096.00-0000-9200-103-000-000	Unrestricted	Transfers to Charter	$ 169,053.00	Feb. 16 in lieu		
					$ 176,490.90			
02/12/2016	CAPAY INC	13-5310-0-4700.00-0000-3700-700-000-000	Cafeteria	Food	$ 349.00	Food purchase		
02/12/2016	MARIN SUN FARMS	13-5310-0-4700.00-0000-3700-700-000-000	Cafeteria	Food	$ 620.41	Food purchase		
02/12/2016	MOLLIE STONE'S	13-5310-0-4700.00-0000-3700-700-000-000	Cafeteria	Food	$ 241.38	Cafeteria purchases		
02/12/2016	UNFI	13-5310-0-4700.00-0000-3700-700-000-000	Cafeteria	Food	$ 1,185.71	Food purchase		
02/12/2016	VERITABLE VEGETABLE INC.	13-5310-0-4700.00-0000-3700-700-000-000	Cafeteria	Food	$ 620.00	Food purchase		
					$ 3,016.50			
02/26/2016	ANOVA INC.	01-6500-0-5833.00-5750-1185-700-000-000	Sp. Ed.	Professional/Consulting/Op. Ex	$ 9,082.00	NPS, 2 students	Y	
02/26/2016	AT&T	01-0000-0-5970.00-0000-2700-000-000-000	Unrestricted	Communications	$ 2,437.95	Phone billing		
02/26/2016	AT&T	01-0000-0-5970.00-0000-2700-000-000-000	Unrestricted	Communications	$ 9,184.97	Phone billing		
02/26/2016	AT&T	01-0000-0-5970.00-0000-2700-700-000-000	Unrestricted	Communications	$ 38.06	Phone billing		
02/26/2016	AT&T CALNET 2	01-0000-0-5970.00-0000-2700-700-000-000	Unrestricted	Communications	$ 629.56	Phone billing		
02/26/2016	BRIGHT PATH THERAPISTS	01-6500-0-5835.00-5770-1182-700-000-000	Sp. Ed.	Professional/Consulting/Op. Ex	$ 5,355.00	Occ. Therapy several students	Y	
02/26/2016	SUSAN CASSIDY	01-0000-0-9561.00-0000-0000-000-000-000	Unrestricted	Due to	$ 326.16	Replace stale dated check		
02/26/2016	CDW-G	01-0000-0-4300.00-0000-7200-725-000-000	Unrestricted	Supplies	$ 82.21	Computer supplies		
02/26/2016	CDW-G	01-1100-0-4300.00-1110-1010-000-000-111	Lottery	Supplies	$ 298.86	Microsoft Office license		
02/26/2016	CON E SOLUTIONS	01-0000-0-5840.00-0000-7705-700-000-000	Unrestricted	Professional/Consulting/Op. Ex	$ 75.00	Calpads Consult		
02/26/2016	CON E SOLUTIONS	01-0000-0-5840.00-0000-7705-700-000-709	Unrestricted	Professional/Consulting/Op. Ex	$ 540.00	Calpads Consult		
02/26/2016	CYPRESS SCHOOL	01-6500-0-5833.00-5750-1185-700-000-000	Sp. Ed.	Professional/Consulting/Op. Ex	$ 4,368.09	NPS, 1 student	Y	
02/26/2016	DANNIS WOLIVER KELLY	01-0000-0-5829.00-0000-7100-000-000-000	Unrestricted	Professional/Consulting/Op. Ex	$ 2,071.50	Legal billing	Y	
02/26/2016	DANNIS WOLIVER KELLY	01-0000-0-5829.00-0000-7100-000-000-000	Unrestricted	Professional/Consulting/Op. Ex	$ 6,452.00	Legal billing	Y	
02/26/2016	ED SUPPORT SERVICES	01-6500-0-5835.00-5770-1182-700-000-000	Sp. Ed.	Professional/Consulting/Op. Ex	$ 500.00	Occ. therapy 1/16	Y	
02/26/2016	ELLEN FRANZ	01-1100-0-4300.00-1110-1010-101-000-000	Lottery	Supplies	$ 279.68	Art supplies		
02/26/2016	HYDREX PEST CONTROL	01-0000-0-5525.00-0000-8200-000-000-000	Unrestricted	Operations	$ 85.00	1/2016 billing		
02/26/2016	KAISER FOUNDATION	01-0000-0-9526.00-0000-0000-000-000-000	Unrestricted	Benefits	$ 11,386.61	Benefits		
02/26/2016	KAISER FOUNDATION	01-0000-0-9526.00-0000-0000-000-000-000	Unrestricted	Benefits	$ 9,553.33	Benefits		
02/26/2016	MARIN COUNTY OFFICE OF EDUC	01-0000-0-5940.00-0000-2700-700-000-000	Unrestricted	Communications	$ 225.00	Internet access		
02/26/2016	MARIN MUNICIPAL WATER DST	01-0000-0-5535.00-0000-8200-000-000-000	Unrestricted	Operations	$ 2,856.19	Quarterly Water usage		
	MOLLIE STONE'S	01-0000-0-4300.00-0000-7150-725-000-000	Unrestricted	Supplies	$ 17.51	DO food purchase		
02/26/2016	MOLLIE STONE'S	01-0000-0-4300.00-0000-7200-725-000-000	Unrestricted	Supplies	$ 32.32	DO food purchase		
02/26/2016	MSIA DENTAL	01-0000-0-9528.00-0000-0000-000-000-000	Unrestricted	Benefits	$ 2,397.01	benefits		
02/26/2016	MSIA VISION	01-0000-0-9529.00-0000-0000-000-000-000	Unrestricted	Benefits	$ 341.76	Benefits		
02/26/2016	ALAN ROTHKOP	01-8150-0-4300.00-0000-8100-735-000-000	Maintenance	Supplies	$ 319.55	Maintenance supplies		
02/26/2016	SEAGATE BRIDGEWAY ASSOCIATES	01-0000-0-5555.00-0000-7150-725-000-000	Unrestricted	Operations	$ 4,453.00	3/2016 Rent		
02/26/2016	SUNNY HILLS SERVICES	01-6500-0-5833.00-5750-1185-700-000-000	Sp. Ed.	Professional/Consulting/Op. Ex	$ 3,771.30	NPS, 1 student	Y	
					$ 77,159.62			
02/26/2016	CAPAY INC	13-5310-0-4700.00-0000-3700-700-000-000	Cafeteria	Food	$ 413.50	Food purchase		
02/26/2016	ECOLAB	13-5310-0-5840.00-0000-3700-101-000-000	Cafeteria	Professional/Consulting/Op. Ex	$ 104.65	Dishwasher maintenance		
02/26/2016	MARIN SUN FARMS	13-5310-0-4700.00-0000-3700-700-000-000	Cafeteria	Food	$ 538.57	Food purchase		
02/26/2016	TURNING GREEN	13-5310-0-4300.00-0000-3700-700-000-000	Cafeteria	Supplies	$ 404.93	Cafeteria supplies		
02/26/2016	TURNING GREEN	13-5310-0-4700.00-0000-3700-700-000-000	Cafeteria	Food	$ 1,398.00	Food purchase		
02/26/2016	TURNING GREEN	13-5310-0-5849.00-0000-3700-700-000-000	Cafeteria	Professional/Consulting/Op. Ex	$ 2,170.00	Cafeteria supplies		
02/26/2016	UNFI	13-5310-0-4700.00-0000-3700-700-000-000	Cafeteria	Food	$ 803.77	Food purchase		
02/26/2016	VERITABLE VEGETABLE INC.	13-5310-0-4700.00-0000-3700-700-000-000	Cafeteria	Food	$ 477.50	Food purchase		
					$ 6,310.92			
02/26/2016	BKF ENGINEERS	40-0000-0-6174.00-0000-8500-700-000-111	Unrestricted	Other Costs-Land Improvemen	$ 13,050.00	Topographical study	Y	
					$ 13,050.00			
02/26/2016	WILLOW CREEK ACADEMY	78-0000-0-9620.00-0000-0000-000-000-000	Pass through Funds	Due to other agencies	$ 133,633.50	1/16 A Bulletins		
					$ 133,633.50			
03/04/2016	AMERICAN EXPRESS	01-0000-0-4300.00-0000-7150-725-000-000	Unrestricted	Supplies	$ 162.99	Food at DO meetings		

Date	Vendor	Fund 01=General 13=Cafeteria 14=Deferred Maint.		Object	Amount	Resource	C	
03/04/2016	AMERICAN EXPRESS	01-0000-0-4300.00-0000-7200-725-000-000	Unrestricted	Supplies	$ 70.00	Shredding at DO		
03/04/2016	AMERICAN EXPRESS	01-0000-0-5960.00-0000-7200-725-000-000	Unrestricted	Communications	$ 110.76	Postage		
03/04/2016	AMERICAN EXPRESS	01-8150-0-4300.00-0000-8100-735-000-000	Maintenance	Supplies	$ 265.73	WCA Faucet		
03/04/2016	BAY CITIES REFUSE INC	01-0000-0-5550.00-0000-8200-000-000-000	Unrestricted	Operations	$ 878.25	3/16 & Food Waste		
03/04/2016	BOYS AND GIRLS CLUB	01-0000-0-5840.00-1110-1010-700-000-601	Unrestricted	Professional/Consulting/Op. Ex	$ 7,965.00	After School 3/16	Y	
03/04/2016	BRAGG PLUMBING	01-8150-0-5600.00-0000-8110-735-000-000	Maintenance	Rentals/Leases	$ 969.00	WCA repairs		
03/04/2016	BRIGHT PATH THERAPISTS	01-6500-0-5835.00-5770-1182-700-000-000	Sp. Ed.	Professional/Consulting/Op. Ex	$ 4,480.00	Occ. Therapy several students	Y	
03/04/2016	DEPT OF HEALTH CARE SERVICES	01-0026-0-4300.00-1110-1010-000-000-111	Medi Cal Billing Funds	Supplies	$ 1,383.00	Excess Medi Cal payment		
03/04/2016	DEPT OF HEALTH CARE SERVICES	01-0026-0-4300.00-1110-1010-000-000-111	Medi Cal Billing Funds	Supplies	$ 4,727.00	Excess Medi Cal payment		
03/04/2016	ELECTRIX	01-8150-0-5600.00-0000-8110-735-000-000	Maintenance	Rentals/Leases	$ 764.20	Repairs at WCA		
03/04/2016	GOODMAN BUILDING SUPPLY CO.	01-8150-0-4300.00-0000-8100-735-000-000	Maintenance	Supplies	$ 503.43	Maintenance supplies		
03/04/2016	JORDAN JUMPSHOT	01-0000-0-5840.00-0000-3600-101-000-000	Unrestricted	Professional/Consulting/Op. Ex	$ 35.00	Guest referee 2/24/16		
03/04/2016	MOLLIE STONE'S	01-0000-0-4300.00-0000-7110-725-000-000	Unrestricted	Supplies	$ 55.67	Food at the DO		
03/04/2016	CLAUDIA OYUELA-BOAKNIN	01-0026-0-4300.00-1110-1010-700-000-000	Medi Cal Billing Funds	Supplies	$ 75.00	2/16 IEP translation into Spanish		
03/04/2016	P G & E CO	01-0000-0-5510.00-0000-8200-000-000-000	Unrestricted	Operations	$ 6,691.74	Utilities		
03/04/2016	MARINA PANGELINAN	01-0000-0-9211.00-0000-0000-000-000-000	Unrestricted	Due to employee	$ 1,247.74	2/16 pay - Omitted from payroll in error		
03/04/2016	PROTECTION ONE	01-0000-0-5840.00-0000-8300-100-000-000	Unrestricted	Professional/Consulting/Op. Ex	$ 83.60	fire alarm 3/16	Y	
03/04/2016	PROTECTION ONE	01-0000-0-5840.00-0000-8300-101-000-000	Unrestricted	Professional/Consulting/Op. Ex	$ 696.27	fire alarm 3/16	Y	
03/04/2016	PROTECTION ONE	01-0000-0-5840.00-0000-8300-103-000-000	Unrestricted	Professional/Consulting/Op. Ex	$ 112.59	fire alarm 3/16	Y	
03/04/2016	SHELL OIL CO.	01-0000-0-4301.00-0000-8110-735-000-000	Unrestricted	Supplies	$ 221.68	Gas for district vehicles		
03/04/2016	CATHERINE SHEPPARD	01-9471-0-5800.00-1110-1010-700-000-000	Milagro Grant	Professional/Consulting/Op. Ex	$ 2,150.00	Garden work 1-2/16		
03/04/2016	SILYCO	01-0000-0-5849.00-0000-2420-700-000-000	Unrestricted	Professional/Consulting/Op. Ex	$ 9,600.00	IT support 1/16	Y	
03/04/2016	SLIDE RANCH	01-9471-0-5819.00-1110-1010-700-000-000	Milagro Grant	Professional/Consulting/Op. Ex	$ 165.00	Field trips		
03/04/2016	STANDARD INSURANCE COMPANY CB	01-0000-0-9520.00-0000-0000-000-000-000	Unrestricted	Benefits	$ 414.15	Benefits		
03/04/2016	STANDARD INSURANCE COMPANY CB	01-0000-0-9527.00-0000-0000-000-000-000	Unrestricted	Benefits	$ 104.24	Benefits		
03/04/2016	CATHERINE WOLFERS	01-9471-0-5800.00-1110-1010-700-000-000	Milagro Grant	Professional/Consulting/Op. Ex	$ 1,020.00	2/16 Garden Work		
					$ 44,952.04			
03/04/2016	CAPAY INC	13-5310-0-4700.00-0000-3700-700-000-000	Cafeteria	Food	$ 289.00	Food purchase		
03/04/2016	MOLLIE STONE'S	13-5310-0-4700.00-0000-3700-700-000-000	Cafeteria	Food	$ 15.40	Cafeteria food purchase		
					$ 304.40			

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VENDOR PAYMENT CERTIFICATION

Date 2/3/16

District Name SAUSALITO MARIN CITY District No. 47

The Governing Board of the District named hereon hereby authorizes and directs payment of vendor payments in the total of $ 197,899.22.

FUND NUMBER	BATCH NUMBER	AMOUNT
01	30	34,190.22
13	30	194.00
78	30	163,515.00

Authorized Signature Paula Rigney

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
20116828	000609/	AMERICAN EXPRESS				
		PV-160314		01-0000-0-4300.00-0000-7110-725-000-000	Restaurants, DO meetings	252.21
				01-0000-0-4300.00-0000-7200-725-000-000	Staples, DO	249.21
				01-0000-0-5960.00-0000-7200-725-000-000	Postage	147.00
				01-8150-0-5600.00-0000-8110-735-000-000	WCA bathroom parts	809.32
				WARRANT TOTAL		$1,457.74
20116829	000006/	BAY CITIES REFUSE INC				
		PO-160004	1.	01-0000-0-5550.00-0000-8200-000-000-000	2/16	678.25
				WARRANT TOTAL		$678.25
20116830	070513/	BOYS AND GIRLS CLUB				
		PO-160019	1.	01-6010-0-5840.00-1110-1010-101-000-000	SMCD 2-2016	7,965.00
				WARRANT TOTAL		$7,965.00
20116831	000608/	BURKELL PLUMBING				
		PV-160300		01-8150-0-5600.00-0000-8110-735-000-000	39516 Backflow tests	525.00
				WARRANT TOTAL		$525.00
20116832	070308/	CDW-G				
		PO-160121	1.	01-0000-0-4400.00-5001-1010-700-000-000	BVP2979, BWV5512	1,180.81
		PO-160122	1.	01-0000-0-4400.00-5001-1010-700-000-000	BVK5463	373.04
				WARRANT TOTAL		$1,553.85
20116833	070594/	DANNIS WOLIVER KELLY				
		PO-160021	1.	01-0000-0-5829.00-0000-7100-000-000-000	188049-50,187981	4,227.50
				WARRANT TOTAL		$4,227.50
20116834	002547/	DISCOVERY OFFICE SYSTEMS				
		PO-160011	3.	01-0000-0-5605.00-0000-7200-725-000-000	1/16	1,490.03
				WARRANT TOTAL		$1,490.03
20116835	002601/	FIRST STUDENT INC.				
		PV-160304		01-9473-0-5819.00-1110-1010-100-000-111	Lagunitas 3/8/16	646.54
				WARRANT TOTAL		$646.54

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
20116836	002270/	FISHMAN SUPPLY CO.				
		PO-160009	1.	01-0000-0-4300.00-0000-8211-735-000-000	1019931	512.09
				WARRANT TOTAL		$512.09
20116837	000023/	GOODMAN BUILDING SUPPLY CO.				
		PO-160008	1.	01-8150-0-4300.00-0000-8100-735-000-000	Due 2/11/16	356.13
				WARRANT TOTAL		$356.13
20116838	001704/	HOME DEPOT				
		PV-160302		01-8150-0-4300.00-0000-8100-735-000-000	Maintenance supplies	129.00
				WARRANT TOTAL		$129.00
20116839	070868/	EMILY MATTO				
		PV-160309		01-0000-0-4300.00-1110-1010-100-000-000	Classroom supplies	38.06
				WARRANT TOTAL		$38.06
20116840	000548/	MOLLIE STONE'S				
		PV-160307		01-0000-0-4300.00-0000-7200-725-000-000	109749	86.34
				WARRANT TOTAL		$86.34
20116841	070929/	NANCY DOME CONSULTING				
		PV-160313		01-9472-0-5840.00-1110-1010-100-000-000	15-609 Consulting services	1,800.00
				WARRANT TOTAL		$1,800.00
20116842	070901/	PAMELA NIETO				
		PV-160312		01-1100-0-4300.00-1110-1010-100-000-000	Testing Materials	448.65
				WARRANT TOTAL		$448.65
20116843	000016/	OFFICE DEPOT				
		PV-160299		01-0000-0-5555.00-0000-7150-725-000-000	817138909001	31.44
				WARRANT TOTAL		$31.44
20116844	000058/	P G & E CO				
		PO-160000	1.	01-0000-0-5510.00-0000-8200-000-000-000	1/16	7,627.05
				WARRANT TOTAL		$7,627.05
20116845	070928/	ALEX REYES				
		PV-160303		01-0000-0-5230.00-0000-2700-700-000-000	1/16 Mileage	57.24

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
				WARRANT TOTAL		$57.24
20116846	001524/	ROY'S SEWER SERVICE INC				
		PV-160306		01-8150-0-5600.00-0000-8110-735-000-000	192141 Sewer work Buchanan	1,800.00
				WARRANT TOTAL		$1,800.00
20116847	001206/	SHELL OIL CO.				
		PV-160301		01-0000-0-4301.00-0000-8110-735-000-000	1/16	153.11
				WARRANT TOTAL		$153.11
20116848	070200/	STANDARD INSURANCE COMPANY CB				
		PV-160308		01-0000-0-9520.00-0000-0000-000-000-000	2/16	414.15
				01-0000-0-9527.00-0000-0000-000-000-000	2/16	156.75
				WARRANT TOTAL		$570.90
20116849	070677/	LYDIA TUVESON				
		PO-160069	1.	01-6500-0-5835.00-5770-1182-700-000-000	06LT2015-16	738.00
				WARRANT TOTAL		$738.00
20116850	070759/	VERIZON WIRELESS				
		PO-160013	1.	01-0000-0-5970.00-0000-7200-700-000-000	2/16	418.30
				WARRANT TOTAL		$418.30
20116851	070914/	CATHERINE WOLFERS				
		PV-160305		01-9471-0-5800.00-1110-1010-700-000-000	Garden work 1/16	880.00
				WARRANT TOTAL		$880.00

*** FUND TOTALS ***

TOTAL NUMBER OF CHECKS:	24	TOTAL AMOUNT OF CHECKS:	$34,190.22*
TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	$.00*
TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	$.00*

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
20116852	070923/	CAPAY INC				
		PV-160311		13-5310-0-4700.00-0000-3700-700-000-000	63822	194.00
				WARRANT TOTAL		$194.00

*** FUND TOTALS ***	TOTAL NUMBER OF CHECKS:	1	TOTAL AMOUNT OF CHECKS:	$194.00*
	TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	$.00*
	TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	$.00*

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
20116853	002172/	WILLOW CREEK ACADEMY				
		PV-160310		78-0000-0-9620.00-0000-0000-000-000-000	A Bulletins 12/15	163,515.00
				WARRANT TOTAL		$163,515.00

*** FUND TOTALS ***	TOTAL NUMBER OF CHECKS: 1	TOTAL AMOUNT OF CHECKS:	$163,515.00*
	TOTAL ACH GENERATED: 0	TOTAL AMOUNT OF ACH:	$.00*
	TOTAL EFT GENERATED: 0	TOTAL AMOUNT OF EFT:	$.00*
*** BATCH TOTALS ***	TOTAL NUMBER OF CHECKS: 26	TOTAL AMOUNT OF CHECKS:	$197,899.22*
	TOTAL ACH GENERATED: 0	TOTAL AMOUNT OF ACH:	$.00*
	TOTAL EFT GENERATED: 0	TOTAL AMOUNT OF EFT:	$.00*
*** DISTRICT TOTALS ***	TOTAL NUMBER OF CHECKS: 26	TOTAL AMOUNT OF CHECKS:	$197,899.22*
	TOTAL ACH GENERATED: 0	TOTAL AMOUNT OF ACH:	$.00*
	TOTAL EFT GENERATED: 0	TOTAL AMOUNT OF EFT:	$.00*

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VENDOR PAYMENT CERTIFICATION

Date 2/10/16

District Name SAUSALITO MARIN CITY District No. 47

The Governing Board of the District named hereon hereby authorizes and directs payment of vendor payments in the total of $ 179,507.40 .

FUND NUMBER	BATCH NUMBER	AMOUNT
01	31	176,490.90
13	31	3,016.50

Authorized Signature Paula Bigney

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
20117550	070873/	ADVANCED SECURITY SYSTEMS				
		PO-160023	1.	01-0000-0-5840.00-0000-8300-100-000-000	1/16	195.00
				WARRANT TOTAL		$195.00
20117551	070358/	AT&T				
		PO-160003	1.	01-0000-0-5970.00-0000-2700-700-000-000	1/16	43.60
				WARRANT TOTAL		$43.60
20117552	070329/	AT&T CALNET 2				
		PO-160001	1.	01-0000-0-5970.00-0000-2700-700-000-000	1/16	354.62
				WARRANT TOTAL		$354.62
20117553	001811/	STATE OF CALIFORNIA				
		PV-160321		01-0000-0-5821.00-0000-7200-725-000-000	146088	64.00
				WARRANT TOTAL		$64.00
20117554	070930/	JEFFREY CASTLE				
		PV-160317		01-8150-0-5600.00-0000-8110-735-000-000	Gutter repair WCA	990.00
				WARRANT TOTAL		$990.00
20117555	070308/	CDW-G				
		PO-160123	1.	01-0000-0-4400.00-5001-1010-700-000-000	BXJ5612	121.18
				WARRANT TOTAL		$121.18
20117556	070368/	COMCAST				
		PV-160322		01-0000-0-5555.00-0000-7200-725-000-000	DO internet	151.20
				WARRANT TOTAL		$151.20
20117557	002890/	LOUIS EDNEY				
		PV-160319		01-1100-0-4300.00-1110-1010-000-000-111	Classroom Rewards	20.00
				WARRANT TOTAL		$20.00
20117558	001807/	EMPLOYMENT DEVELOPMENT DEPT.				
		PV-160316		01-0000-0-9515.00-0000-0000-000-000-000	942-4117-1 SEF Loc Exp Q4	1,240.50
				WARRANT TOTAL		$1,240.50
20117559	002345/	KONE INC.				
		PO-160006	1.	01-8150-0-5600.00-0000-8110-735-000-000	2/16	125.82

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
				WARRANT TOTAL		$125.82
20117560	070470/	MARIN RESOURCE RECOVERY CENTER				
		PO-160007	1.	01-0000-0-5550.00-0000-8200-000-000-000	12/15	140.00
				WARRANT TOTAL		$140.00
20117561	070326/	MARIN SANITARY SERVICE				
		PO-160022	1.	01-0000-0-5550.00-0000-8200-000-000-000	1/16	800.00
				WARRANT TOTAL		$800.00
20117562	000548/	MOLLIE STONE'S				
		PV-160320		01-0000-0-4300.00-0000-7200-725-000-000	Food at DO, Board Meetings	139.59
				WARRANT TOTAL		$139.59
20117563	070071/	MSIA - PROP. LIABILITY				
		PV-160323		01-0000-0-5555.00-0000-7200-725-000-000	MSIA 2016 PL C015	1,000.00
				WARRANT TOTAL		$1,000.00
20117564	070580/	TRAHAN MECHANICAL				
		PV-160324		01-8150-0-5600.00-0000-8110-735-000-000	16536 WCA Inducer Motor	1,162.00
				WARRANT TOTAL		$1,162.00
20117565	070525/	US BANCORP EQUIP. FINANCE INC				
		PO-160012	1.	01-0000-0-5605.00-0000-2700-700-000-000	2/16	367.27
			2.	01-0000-0-5605.00-0000-7200-700-000-000	2/16	523.12
				WARRANT TOTAL		$890.39
20117566	002172/	WILLOW CREEK ACADEMY				
		PV-160318		01-0000-0-8096.00-0000-9200-103-000-000	Feb. 16 in lieu	169,053.00
				WARRANT TOTAL		$169,053.00

*** FUND TOTALS ***	TOTAL NUMBER OF CHECKS:	17	TOTAL AMOUNT OF CHECKS:	$176,490.90*
	TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	$.00*
	TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	$.00*

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
20117567	070923/	CAPAY INC				
		PV-160329		13-5310-0-4700.00-0000-3700-700-000-000	64075	349.00
				WARRANT TOTAL		$349.00
20117568	070827/	MARIN SUN FARMS				
		PV-160327		13-5310-0-4700.00-0000-3700-700-000-000	2396	620.41
				WARRANT TOTAL		$620.41
20117569	000548/	MOLLIE STONE'S				
		PV-160326		13-5310-0-4700.00-0000-3700-700-000-000	Cafeteria purchases	241.38
				WARRANT TOTAL		$241.38
20117570	070816/	UNFI				
		PV-160325		13-5310-0-4700.00-0000-3700-700-000-000	809, 073	1,185.71
				WARRANT TOTAL		$1,185.71
20117571	070799/	VERITABLE VEGETABLE INC.				
		PV-160328		13-5310-0-4700.00-0000-3700-700-000-000	1044001, 1045514	620.00
				WARRANT TOTAL		$620.00

*** FUND TOTALS ***	TOTAL NUMBER OF CHECKS:	5	TOTAL AMOUNT OF CHECKS:	$3,016.50*
	TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	$.00*
	TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	$.00*
*** BATCH TOTALS ***	TOTAL NUMBER OF CHECKS:	22	TOTAL AMOUNT OF CHECKS:	$179,507.40*
	TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	$.00*
	TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	$.00*
*** DISTRICT TOTALS ***	TOTAL NUMBER OF CHECKS:	22	TOTAL AMOUNT OF CHECKS:	$179,507.40*
	TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	$.00*
	TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	$.00*

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VENDOR PAYMENT CERTIFICATION

Date 2/24/16

District Name SAUSALITO MARIN CITY District No. 47

The Governing Board of the District named hereon hereby authorizes and directs payment of vendor payments in the total of $ 230,154.04 .

FUND NUMBER	BATCH NUMBER	AMOUNT
01	32	77,159.62
13	32	6,310.92
40	32	13,050.00
78	32	133,633.50

Authorized Signature Pamela Rigney

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
20118646	070374/	ANOVA INC.				
		PO-160073	1.	01-6500-0-5833.00-5750-1185-700-000-000	349706-7	9,082.00
				WARRANT TOTAL		$9,082.00
20118647	000192/	AT&T				
		PO-160002	1.	01-0000-0-5970.00-0000-2700-000-000-000	3/16	2,437.95
		PV-160331		01-0000-0-5970.00-0000-2700-000-000-000	3/16	9,184.97
				WARRANT TOTAL		$11,622.92
20118648	070358/	AT&T				
		PO-160003	1.	01-0000-0-5970.00-0000-2700-700-000-000	2/16	38.06
				WARRANT TOTAL		$38.06
20118649	070329/	AT&T CALNET 2				
		PO-160001	1.	01-0000-0-5970.00-0000-2700-700-000-000	2/16	629.56
				WARRANT TOTAL		$629.56
20118650	070711/	BRIGHT PATH THERAPISTS				
		PO-160068	1.	01-6500-0-5835.00-5770-1182-700-000-000	3352, 4189	5,355.00
				WARRANT TOTAL		$5,355.00
20118651	002004/	SUSAN CASSIDY				
		PV-160334		01-0000-0-9561.00-0000-0000-000-000-000	Replace stale dated check	326.16
				WARRANT TOTAL		$326.16
20118652	070308/	CDW-G				
		PO-160124	1.	01-0000-0-4300.00-0000-7200-725-000-000	BXJ5934	82.21
		PO-160125	1.	01-1100-0-4300.00-1110-1010-000-000-111	CCC7024	298.86
				WARRANT TOTAL		$381.07
20118653	070761/	CON E SOLUTIONS				
		PO-160025	1.	01-0000-0-5840.00-0000-7705-700-000-000	12/15-2/16	75.00
			2.	01-0000-0-5840.00-0000-7705-700-000-709	12/15-2/16	540.00
				WARRANT TOTAL		$615.00
20118654	070722/	CYPRESS SCHOOL				
		PO-160071	1.	01-6500-0-5833.00-5750-1185-700-000-000	13516	4,368.09

DISTRICT: 047 SAUSALITO SCHOOL DISTRICT
BATCH: 0032 GENERAL FUND
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
				WARRANT TOTAL		$4,368.09
20118655	070594/	DANNIS WOLIVER KELLY				
		PO-160021	1.	01-0000-0-5829.00-0000-7100-000-000-000	189083, 188354	2,071.50
		PV-160330		01-0000-0-5829.00-0000-7100-000-000-000	189083, 188354	6,452.00
				WARRANT TOTAL		$8,523.50
20118656	070927/	ED SUPPORT SERVICES				
		PO-160127	1.	01-6500-0-5835.00-5770-1182-700-000-000	Mokhemer 1/16	500.00
				WARRANT TOTAL		$500.00
20118657	070026/	ELLEN FRANZ				
		PV-160333		01-1100-0-4300.00-1110-1010-101-000-000	Art supplies	279.68
				WARRANT TOTAL		$279.68
20118658	000701/	HYDREX PEST CONTROL				
		PO-160014	1.	01-0000-0-5525.00-0000-8200-000-000-000	1/2016 billing	85.00
				WARRANT TOTAL		$85.00
20118659	000039/	KAISER FOUNDATION				
		PV-160337		01-0000-0-9526.00-0000-0000-000-000-000	16734-0001	11,386.61
				01-0000-0-9526.00-0000-0000-000-000-000	578-0002	9,553.33
				WARRANT TOTAL		$20,939.94
20118660	000045/	MARIN COUNTY OFFICE OF EDUC				
		PO-160078	1.	01-0000-0-5940.00-0000-2700-700-000-000	160640	225.00
				WARRANT TOTAL		$225.00
20118661	000047/	MARIN MUNICIPAL WATER DST				
		PO-160010	1.	01-0000-0-5535.00-0000-8200-000-000-000	12/15-2/16	2,856.19
				WARRANT TOTAL		$2,856.19
20118662	000548/	MOLLIE STONE'S				
		PV-160332		01-0000-0-4300.00-0000-7150-725-000-000	109496, 109903	17.51
				01-0000-0-4300.00-0000-7200-725-000-000	109496, 109903	32.32
				WARRANT TOTAL		$49.83

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
20118663	000015/	MSIA DENTAL				
		PV-160338		01-0000-0-9528.00-0000-0000-000-000-000	3/16	2,397.01
				WARRANT TOTAL		$2,397.01
20118664	000117/	MSIA VISION				
		PV-160339		01-0000-0-9529.00-0000-0000-000-000-000	3/16	341.76
				WARRANT TOTAL		$341.76
20118665	070843/	ALAN ROTHKOP				
		PV-160336		01-8150-0-4300.00-0000-8100-735-000-000	Maintenance supplies	319.55
				WARRANT TOTAL		$319.55
20118666	070913/	SEAGATE BRIDGEWAY ASSOCIATES				
		PV-160335		01-0000-0-5555.00-0000-7150-725-000-000	3/2016 Rent	4,453.00
				WARRANT TOTAL		$4,453.00
20118667	070879/	SUNNY HILLS SERVICES				
		PO-160072	1.	01-6500-0-5833.00-5750-1185-700-000-000	1/16 Compton	3,771.30
				WARRANT TOTAL		$3,771.30

*** FUND TOTALS ***	TOTAL NUMBER OF CHECKS:	22	TOTAL AMOUNT OF CHECKS:	$77,159.62*
	TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	$.00*
	TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	$.00*

DISTRICT: 047 SAUSALITO SCHOOL DISTRICT
BATCH: 0032 GENERAL FUND
FUND : 13 CAFETERIA FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
20118668	070923/	CAPAY INC				
		PV-160345		13-5310-0-4700.00-0000-3700-700-000-000	64223, 64388	413.50
				WARRANT TOTAL		$413.50
20118669	070841/	ECOLAB				
		PV-160346		13-5310-0-5840.00-0000-3700-101-000-000	986802	104.65
				WARRANT TOTAL		$104.65
20118670	070827/	MARIN SUN FARMS				
		PV-160342		13-5310-0-4700.00-0000-3700-700-000-000	402772	538.57
				WARRANT TOTAL		$538.57
20118671	070792/	TURNING GREEN				
		PV-160344		13-5310-0-4300.00-0000-3700-700-000-000	1210	404.93
				13-5310-0-4700.00-0000-3700-700-000-000	1210	1,398.00
				13-5310-0-5849.00-0000-3700-700-000-000	1210	2,170.00
				WARRANT TOTAL		$3,972.93
20118672	070816/	UNFI				
		PV-160341		13-5310-0-4700.00-0000-3700-700-000-000	795, 527	803.77
				WARRANT TOTAL		$803.77
20118673	070799/	VERITABLE VEGETABLE INC.				
		PV-160343		13-5310-0-4700.00-0000-3700-700-000-000	1048663	477.50
				WARRANT TOTAL		$477.50

*** FUND TOTALS ***

TOTAL NUMBER OF CHECKS:	6	TOTAL AMOUNT OF CHECKS:	$6,310.92*
TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	$.00*
TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	$.00*

DISTRICT: 047 SAUSALITO SCHOOL DISTRICT
BATCH: 0032 GENERAL FUND
FUND : 40 SPECIAL RESERVE-CAP OUTLAY #1

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
20118674	070924/	BKF ENGINEERS				
		PO-160112	1.	40-0000-0-6174.00-0000-8500-700-000-111	16020219	13,050.00
				WARRANT TOTAL		$13,050.00

*** FUND TOTALS ***	TOTAL NUMBER OF CHECKS:	1	TOTAL AMOUNT OF CHECKS:	$13,050.00*
	TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	$.00*
	TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	$.00*

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
20118675	002172/	WILLOW CREEK ACADEMY				
		PV-160340		78-0000-0-9620.00-0000-0000-000-000-000	1/16 A Bulletins	133,633.50
				WARRANT TOTAL		$133,633.50

*** FUND TOTALS ***	TOTAL NUMBER OF CHECKS:	1	TOTAL AMOUNT OF CHECKS:	$133,633.50*
	TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	$.00*
	TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	$.00*
*** BATCH TOTALS ***	TOTAL NUMBER OF CHECKS:	30	TOTAL AMOUNT OF CHECKS:	$230,154.04*
	TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	$.00*
	TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	$.00*
*** DISTRICT TOTALS ***	TOTAL NUMBER OF CHECKS:	30	TOTAL AMOUNT OF CHECKS:	$230,154.04*
	TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	$.00*
	TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	$.00*

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MARIN COUNTY OFFICE OF EDUCATION

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MARY JANE BURKE
MARIN COUNTY
SUPERINTENDENT OF SCHOOLS

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

VENDOR PAYMENT CERTIFICATION

Date 3/2/16

District Name SAUSALITO MARIN CITY District No. 47

The Governing Board of the District named hereon hereby authorizes and directs payment of vendor payments in the total of $ 45,256.44.

FUND NUMBER	BATCH NUMBER	AMOUNT
01	33	44,952.04
13	33	304.40

Authorized Signature Paula Rigney 3-2-16

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
20119466	000609/	AMERICAN EXPRESS				
		PV-160353		01-0000-0-4300.00-0000-7150-725-000-000	Food at DO meetings	162.99
				01-0000-0-4300.00-0000-7200-725-000-000	Shredding at DO	70.00
				01-0000-0-5960.00-0000-7200-725-000-000	Postage	110.76
				01-8150-0-4300.00-0000-8100-735-000-000	WCA Faucet	265.73
				WARRANT TOTAL		$609.48
20119467	000006/	BAY CITIES REFUSE INC				
		PO-160004	1.	01-0000-0-5550.00-0000-8200-000-000-000	3/16 & Food Waste	878.25
				WARRANT TOTAL		$878.25
20119468	070513/	BOYS AND GIRLS CLUB				
		PO-160019	2.	01-0000-0-5840.00-1110-1010-700-000-601	SMCD 3-2016	7,965.00
				WARRANT TOTAL		$7,965.00
20119469	070877/	BRAGG PLUMBING				
		PV-160361		01-8150-0-5600.00-0000-8110-735-000-000	WCA repairs	969.00
				WARRANT TOTAL		$969.00
20119470	070711/	BRIGHT PATH THERAPISTS				
		PO-160068	1.	01-6500-0-5835.00-5770-1182-700-000-000	4229	4,480.00
				WARRANT TOTAL		$4,480.00
20119471	070925/	DEPT OF HEALTH CARE SERVICES				
		PV-160355		01-0026-0-4300.00-1110-1010-000-000-111	1073795480-4&5	1,383.00
				01-0026-0-4300.00-1110-1010-000-000-111	1073795480-4&5	4,727.00
				WARRANT TOTAL		$6,110.00
20119472	000700/	ELECTRIX				
		PV-160351		01-8150-0-5600.00-0000-8110-735-000-000	18960	764.20
				WARRANT TOTAL		$764.20
20119473	000023/	GOODMAN BUILDING SUPPLY CO.				
		PO-160008	1.	01-8150-0-4300.00-0000-8100-735-000-000	Due 3/11/16	503.43
				WARRANT TOTAL		$503.43

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
20119474	070933/	JORDAN JUMPSHOT				
		PV-160357		01-0000-0-5840.00-0000-3600-101-000-000	Guest referee 2/24/16	35.00
				WARRANT TOTAL		$35.00
20119475	000548/	MOLLIE STONE'S				
		PV-160347		01-0000-0-4300.00-0000-7110-725-000-000	Food at the DO	55.67
				WARRANT TOTAL		$55.67
20119476	070920/	CLAUDIA OYUELA-BOAKNIN				
		PV-160354		01-0026-0-4300.00-1110-1010-700-000-000	2/16 translation	75.00
				WARRANT TOTAL		$75.00
20119477	000058/	P G & E CO				
		PO-160000	1.	01-0000-0-5510.00-0000-8200-000-000-000	2/16	6,691.74
				WARRANT TOTAL		$6,691.74
20119478	070931/	MARINA PANGELINAN				
		PV-160358		01-0000-0-9211.00-0000-0000-000-000-000	2/16 pay	1,247.74
				WARRANT TOTAL		$1,247.74
20119479	070222/	PROTECTION ONE				
		PO-160005	1.	01-0000-0-5840.00-0000-8300-100-000-000	3/16	83.60
			2.	01-0000-0-5840.00-0000-8300-101-000-000	3/16	696.27
			3.	01-0000-0-5840.00-0000-8300-103-000-000	3/16	112.59
				WARRANT TOTAL		$892.46
20119480	001206/	SHELL OIL CO.				
		PV-160352		01-0000-0-4301.00-0000-8110-735-000-000	2/16	221.68
				WARRANT TOTAL		$221.68
20119481	070910/	CATHERINE SHEPPARD				
		PV-160349		01-9471-0-5800.00-1110-1010-700-000-000	1-2/16	2,150.00
				WARRANT TOTAL		$2,150.00
20119482	070406/	SILYCO				
		PO-160016	1.	01-0000-0-5849.00-0000-2420-700-000-000	JAN2016	9,600.00

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
				WARRANT TOTAL		$9,600.00
20119483	070552/	SLIDE RANCH				
		PV-160356		01-9471-0-5819.00-1110-1010-700-000-000	Field trips	165.00
				WARRANT TOTAL		$165.00
20119484	070200/	STANDARD INSURANCE COMPANY CB				
		PV-160350		01-0000-0-9520.00-0000-0000-000-000-000	3/16	414.15
				01-0000-0-9527.00-0000-0000-000-000-000	3/16	104.24
				WARRANT TOTAL		$518.39
20119485	070914/	CATHERINE WOLFERS				
		PV-160348		01-9471-0-5800.00-1110-1010-700-000-000	2/16 Garden Work	1,020.00
				WARRANT TOTAL		$1,020.00

*** FUND TOTALS ***	TOTAL NUMBER OF CHECKS: 20	TOTAL AMOUNT OF CHECKS:	$44,952.04*
	TOTAL ACH GENERATED: 0	TOTAL AMOUNT OF ACH:	$.00*
	TOTAL EFT GENERATED: 0	TOTAL AMOUNT OF EFT:	$.00*

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
20119486	070923/	CAPAY INC				
		PV-160359		13-5310-0-4700.00-0000-3700-700-000-000	64984	289.00
				WARRANT TOTAL		$289.00
20119487	000548/	MOLLIE STONE'S				
		PV-160360		13-5310-0-4700.00-0000-3700-700-000-000	Cafeteria food purchase	15.40
				WARRANT TOTAL		$15.40

*** FUND TOTALS ***	TOTAL NUMBER OF CHECKS:	2	TOTAL AMOUNT OF CHECKS:	$304.40*
	TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	$.00*
	TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	$.00*
*** BATCH TOTALS ***	TOTAL NUMBER OF CHECKS:	22	TOTAL AMOUNT OF CHECKS:	$45,256.44*
	TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	$.00*
	TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	$.00*
*** DISTRICT TOTALS ***	TOTAL NUMBER OF CHECKS:	22	TOTAL AMOUNT OF CHECKS:	$45,256.44*
	TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	$.00*
	TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	$.00*

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