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Sausalito Marin City School District Agenda

Created: September 16, 2011 at 05:44 PM

Regular Meeting

September 22, 2011

Thursday, 07:00 PM

District Office
630 Nevada Street
Sausalito

Sausalito Marin City School District Board Meeting Procedures

Agendas are posted at the District Office and at the Bayside Elementary School Office, 630 Nevada Street, Sausalito. An agenda is also posted at Martin Luther King, Jr. Academy, 200 Phillips Drive, Marin City. Agendas are posted 72 hours in advance of a regular board meeting.

All board meetings are conducted according to Education Code 35145.5 and District Board Policy 9320.

The District adheres to the Americans with Disabilities Act. Should you require special accommodations, or more information about accessibility, please contact the District Office at 415-332-3190. All efforts will be made for reasonable accommodations. Members of the public are requested to turn off or mute ALL cell phones, pagers or other communication devices upon entering the Board Meeting Room.

Backup materials for items on this agenda are available for review in the Superintendent's Office.

CALL TO ORDER 7:00 P. M.

- 1. Pledge of Allegiance** (D)
- 2. Approval of Agenda Order** (V)
- 3. Addressing the Board Prior to Open Session** (D)

The Sausalito Marin City School Board of Trustees welcomes and values public input and participation. School board meetings are meetings of the Board of Trustees held in public and as such, public input is structured to ensure efficiency and respect for meeting protocols. Please review the rules below:

- Any person wishing to address the board on any item must complete an input card available at the table entering the board room.
- A person wishing to speak to any item on or off the agenda will be granted up to 3 minutes at the podium. The board will limit the public comment period on any single item to 20 minutes. Please assure comments are respectful and courteous.
- Input on topics not on the agenda will be taken at the beginning of each board meeting. Input for topics on the agenda will come at the beginning of that agenda item, after the board president introduces the item.

- The President will close public input on agenda items and trustees will continue to discuss the item on the agenda as needed. Trustees may ask staff clarifying questions. Trustees may request through the president to ask clarifying questions of audience members. The president will guide and facilitate the dialogue. One person speaks at a time. Please do not speak out of turn or comment from the audience during board discussion.

Thank you for your input! You may also submit your comments in writing to trustees or the superintendent via email or the board-recording secretary.

REPORTS

1. Board Members' Reports (D)

Members of the School Board will report on activities and information they wish to share. The Board may request that items be agendaized and researched for presentation at future meetings.

2. Superintendent's Report (D)

Introduction of New Teachers

SUFFICIENCY OF TEXTBOOKS AND INSTRUCTIONAL MATERIALS 7:15 P.M.

1. Public Hearing on Sufficiency of Textbooks and Instructional Materials 2011/2012 School Year (5 minutes unless public comment requires longer) (D)

In order to comply with the law, a public hearing must be held to take public input as to whether each pupil in the District, has sufficient textbooks or instructional materials, in specified subjects that are aligned to the academic content standards and consistent with the contents and cycles of the curriculum frameworks adopted by the State Board.

2. Action on Sufficiency of Textbooks and Instructional Materials for the 2011/2012 School Year (V)

The Board will consider Resolution #651, Sufficiency of Textbooks and Instructional Materials.

STUDENT ACHIEVEMENT

1. Report: Special Education (D)

Per request of Trustees at the August 25, 2011 board meeting, an informational report on special education has been prepared by Dr. Karen Steele, Director of Special Education.

2. Enrollment and Staffing Report (D)

Summary comparison of student enrollment and staffing for 2010/2011 and 2011/2012

FINANCE

1. District's State of California Unaudited Actuals Report for the 2010/2011 School Year and Resolution #652 GANN Limit (V)

Approval of the 2010-11 Unaudited Actuals and adoption of Resolution #652 GANN Limit.

2. Willow Creek Academy's State of California Unaudited Actuals Report for the 2010/2011 School Year (V)

Presentation and Board Acceptance of the Mandated State Report (J-200) of Actual Revenues and Expenditures for the Prior Fiscal Year 2010/2011

3. Declaration to Exception to Class Size Maximum (D)

Small school districts may qualify to receive Class Size Reduction funding for classes with an average of up to 22 pupils. In order to qualify, a district must have only one school that serves kindergarten and grades one through three, there can be no more than two classes per participating grade level, and the school district's governing board must make a statement or public declaration that all possible alternatives to averaging have been exhausted and the district is unable to achieve the 20:1 ratio in a way that is educationally acceptable.

GOVERNANCE**1. Adopt Vision Statement (V)****CONSENT AGENDA****1. Approval of the minutes of the regular meeting of August 25, 2011 (V) (C)****2. Second reading and approval of Board Policy/Administrative Regulation 5118 Open Enrollment (V) (C)****3. Personnel Action Report (V) (C)****4. Approval of Resolution #653 in support of Red Ribbon Week, October 22 – 30, 2011 which encourages staff and students to participate in drug awareness activities, making a visible statement that we are strongly committed to live a healthy life.**

(V) (C)

5. Certification of the 2011/2012 Operation Application for Class Size Reduction

(V) (C)

ADJOURNMENT**SAVE THE DATES****1. Future District Board Meeting Dates (D)**

All meetings are held at the District Office, 630 Nevada Street, Sausalito at 7:00 p.m. unless otherwise noted. *The first meeting date of each month will be allocated to, additional special meetings on facilities issues, special meetings, community forums, etc. as needed.

The only or second meeting date of each month will be allocated to regular board meetings.

October 13*

October 25 - Tuesday

November 17 - One November meeting - holidays

December 8*

December 15

2. Future Charter School Board Meeting Dates (D)

Meetings are open to the public and generally held on the School Campus, 33 Buchanan Street, Sausalito. With the exception of the December meeting, meetings are held on the 3rd Wednesday of the month at 6:30 PM.

October 19

November 16

December 14 (2nd Wednesday due to holiday break)

January 18, 2012

February 15

March 21

April 18

May 16

June 20

3. Upcoming Dates and Important Events (D)

Please visit the District website www.sausalitomarincityschools.org

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Sausalito Marin City School District

Created : September 16, 2011 at 05:11 PM

Meeting: Regular Meeting : SUFFICIENCY OF
TEXTBOOKS AND INSTRUCTIONAL MATERIALS 7:15
P.M.

1. Public Hearing on Sufficiency of Textbooks and Instructional Materials 2011/2012 School Year (5 minutes unless public comment requires longer) (D)

September 22, 2011

Status:

Discussion Item

Quick Summary / Abstract

In order to comply with the law, a public hearing must be held to take public input as to whether each pupil in the District, has sufficient textbooks or instructional materials, in specified subjects that are aligned to the academic content standards and consistent with the contents and cycles of the curriculum frameworks adopted by the State Board.

Background/Analysis/Financial Impact/Legal Implications

Background

Education Code Section 60119 requires local agencies receiving instructional material funds from any state source to hold a public hearing on the sufficiency of textbooks or instructional materials. In order to be eligible to receive instructional materials funds, the local board is required to hold an annual public hearing before the end of the eighth week from the first day pupils attend school for that year and adopt a resolution stating whether each pupil in the District has sufficient textbooks or instructional materials in specified subjects that are aligned to the academic content standards and consistent with the content and cycles of the curriculum frameworks adopted by the state board.

The governing board requirement to certify compliance with all regulations regarding Instructional Materials per E.C. 60422(a) and California Code of Regulations Title 5, Section 9531(a), is suspended for the 2008-09 to the 2012-13 fiscal years, inclusive (E.C. 60422.1). This suspension regarding the timelines for adoption and purchase of instructional materials does not relieve school districts of the obligation to hold a public hearing to determine the sufficiency of instructional materials.

Governing boards that have met the requirements of E.C. 60119 certifying compliance with the Instructional Materials Funding Realignment Program (IMFRP) requirements may spend 100% of any remaining IMFRP funds from that year's allocation for other approved purposes.

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

Financial Impact

The District total apportionment for the K-8 on-going State Instructional Materials for the fiscal year 2011/12 is estimated to be \$17,155. A portion of these funds are used to provide textbooks for increased enrollment. The balance of the funds is flexed under the provisions noted above.

Legal Implications

A hearing and Resolution are required to receive Instructional Materials funds per EC 60119.

Recommendation

The Superintendent recommends the Board of Trustees, having held a public hearing, adopt by roll call vote Resolution #651 certifying the sufficiency of textbooks or instructional materials.

Sausalito Marin City School District

Created : September 16, 2011 at 05:11 PM

Meeting: Regular Meeting : SUFFICIENCY OF
TEXTBOOKS AND INSTRUCTIONAL MATERIALS 7:15
P.M.

2. Action on Sufficiency of Textbooks and Instructional Materials for the 2011/2012 School Year (V)

September 22, 2011

Status:

Quick Summary / Abstract

The Board will consider Resolution #651, Sufficiency of Textbooks and Instructional Materials.

Associated File Attachments



[resolution 651 sufficiency of instructional materials-e6161.1 \(Files\)](#)

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

**Sufficiency of Textbooks or Instructional Materials
Resolution # 651**

Whereas, the Governing Board of the Sausalito Marin City School District, in order to comply with the requirements of Education Code 60119, held a public hearing on September 22, 2011, at 7:15 p.m. o'clock, which is on or before the eighth week of school (between the first day that students attend school and the end of the eighth week from that day) and which did not take place during or immediately following school hours, and;

Whereas, the Board provided at least 10 days notice of the public hearing by posting it in at least three public places within the district stating the time, place, and purpose of the hearing, and;

Whereas, the Board encouraged participation by parents/guardians, teachers, members of the community, and bargaining unit leaders in the public hearing, and;

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

Whereas, the definition of "sufficient textbooks or instructional materials" means that each student, including each English learner, has a standards-aligned textbook and/or instructional materials to use in class and to take home, which may include materials in a digital format but shall not include photocopied sheets from only a portion of a textbook or instructional materials copied to address a shortage, and;

Whereas, between the 2008-09 through the 2012-13 fiscal years, the definition of "sufficient textbooks or instructional materials" also means that all students who are enrolled in the same course within the Sausalito Marin City School District, have standards-aligned textbooks or instructional materials from the same adoption cycle, and;

Whereas, sufficient textbooks or instructional materials were provided to each student, including each English learner, that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in the following subjects:

Mathematics

Bayside Elementary: Houghton-Mifflin: California Math, Grades K-5, District Adopted 2007, 6 Year Cycle

Martin Luther King, Jr. Academy: Holt: Pre-Algebra: Courses 1 and 2, Grades 6-8; Holt: Algebra 1,

Grade 8, District Adopted 2007, 6 Year Cycle

Science

Bayside Elementary: Delta Education: FOSS, Grades K-5, District Adopted 2006, 6 Year Cycle
Martin Luther King, Jr. Academy: Delta Education: CPO, Grades 6-8, District Adopted 2006, 6 Year Cycle

History-Social Science

Bayside Elementary: Scott Foresman: History Social Science for California, Grades K-5, Adopted 2005, 6 Year Cycle
Martin Luther King, Jr. Academy: TCI: History Alive, Grades 6-8, Adopted 2005, 6 Year Cycle

English/Language Arts, including the English language development component of an adopted program
Bayside Elementary: SRA/McGraw-Hill: Open Court, Grades K-5, Adopted 2002, 6 Year Cycle Deferred

Martin Luther King, Jr. Academy: Holt McDougal: Language of Literature, Grade 6, Holt McDougal: Bridges to Literature Grade 6 Level 1 and, Houghton Mifflin: Language of Literature, Grades 7-8, Adopted 2002, 6 Year Cycle Deferred

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

Therefore, it is resolved that for the 2011/2012 school year, the Sausalito Marin City School District has provided each student with sufficient textbooks or instructional materials aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks.

PASSED AND ADOPTED THIS 22nd day of September, 2011 at a meeting, by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

Attest:

Secretary

President

Sausalito Marin City School District

Created : September 16, 2011 at 05:10 PM

Meeting: Regular Meeting : STUDENT
ACHIEVEMENT

1. Report: Special Education (D)

September 22, 2011

Status:

Discussion Item

Quick Summary / Abstract

Per request of Trustees at the August 25, 2011 board meeting, an informational report on special education has been prepared by Dr. Karen Steele, Director of Special Education.

Background/Analysis/Financial Impact/Legal Implications

Background

The Sausalito Marin City School District provides services to students with mild disabilities (K-8) utilizing several service delivery models. Students attending Bayside Elementary or Willow Creek Academy primarily receive their specialized instructional services in the Learning Center at Bayside for part or most of the school day. Many students also receive support in their general education classroom. Students who require related services such as speech therapy are pulled out of class once or twice per week. Students attending Martin Luther King, Jr. Academy receive specialized instructional services in the Resource Specialist/Special Day class setting at that site. The district currently serves 40 students at these two school sites.

Students with moderate to severe needs are served in special education student programs operated by the Marin County Office of Education (MCOE). Currently there are 3 school-aged students served in MCOE programs, including two students at program sites located in San Rafael and one student located at the Mill Valley middle school site. Transportation is provided by the district in order for these students to access their out-of-district educational program.

Preschool-aged students who require services through an Individualized Education Program (IEP) are served in programs operated by the MCOE. Currently there are 9 students receiving services from the MCOE. Children requiring daily pre-academic instructional support for 150 minutes are served in an MCOE program located adjacent to Martin Luther King, Jr. Academy. Most of these children also receive additional designated instructional services such as speech and language and occupational therapy. Children who require less intensive pre-academic and language support one to two times per week are served at an MCOE site located at the Granada School in the Corte Madera area. Transportation for these students is generally provided by parents but in some instances the district provides transportation.

Occasionally, students with unique needs may be served in non-public schools (NPS). The district currently has 2 students placed at Spectrum Center in Richmond. Transportation is provided by the NPS as part of the contract with the district.

Analysis

Attached are charts representing district special education student identification rates (% of total enrollment) as compared to county and state enrollment, as well as information related to program costs of MCOE student placements.

The data indicates a need to specify goals and strategies to reduce identification rates.

Recommendation

This item is presented as information and for board discussion.

Associated File Attachments

[board report.attacha 1 .9-22.11 \(Files\)](#)



[board report.attachb 2 . \(Files\)](#)

Special Education Program Report: Sausalito Marin City School District

9/12/11

	2007-2008	2008-2009	2009-2010	2010-2011
Identification Rate by State	10.8%	10.84%	10.98%	10.92%
Identification Rate by SELPA (Marin)	12.8%	12.5%	12.5%	12.4%
Identification Rate by District (Sausalito Marin City)	23.3%	16.4%	15%	14.6%
District Total Enrollment – Special Education students	62	53	54	56
Students served by Marin County Office of Education (MCOE)	40 (duplicated)	22 (duplicated)	32 (duplicated)	36 (duplicated)

Special Education Revenues (2010-2011):

Federal	=	\$ 59,759.00
State (MCOE)	=	\$ 168,849.00
Sub Total	=	\$ 228,608.00
<u>District Contribution (2010-2011):</u>	<u>=</u>	<u>\$ 465,081.00</u>
Total Revenues =		\$693,689.00

Special Education Expenditures (2010-2011):

Expenditures	=	\$ 692,740.80
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Special Education Program Report: Sausalito Marin City School District
9/12/11

	2008-2009	2009-2010	2010-2011
MCOE Special Day Class (SDC) students	8	13	14
MCOE Resource Specialist Program (RSP) students	3	1	1
MCOE DIS students (Speech, OT, Hearing)	11	18	21

Estimated MCOE Per Pupil Cost by Setting:

SDC Severely Handicapped: \$25,935

SDC non-severe: \$21,888

Autistic: \$31,527

RSP: \$13,348

DIS: \$4,030

Fiscal Year 2010-2011 Excess cost billed to Sausalito Marin City School District = \$139,514

Sausalito Marin City School District

Created : September 16, 2011 at 05:12 PM

Meeting: Regular Meeting : STUDENT
ACHIEVEMENT

2. Enrollment and Staffing Report (D)

September 22, 2011

Status:

Discussion Item

Quick Summary / Abstract

Summary comparison of student enrollment and staffing for 2010/2011 and 2011/2012

Background/Analysis/Financial Impact/Legal Implications

Background

Sausalito Marin City School District has decreased by 20 students since the 2010-11 CBEDS report in October, 2010. Overall during the past school year staffing has increased. Factors that affect staffing include projects, school goals, program changes/enhancements, contracts, and cost containment strategies – e.g. direct hire versus contracts with non-public agencies.

The personnel and business functions of the District monitor enrollment and project staffing needs based on estimated enrollment and formulas for classified and certificated staffing. Enrollment and staffing projections begin in February. If staffing increases are necessary, the district can begin the hiring process by spring. If reductions are necessary, teachers and administrators must be notified by March 15 and classified staff by June 1.

Analysis

Attached is the district's enrollment and staffing report indicating 2011-12 and 2010-11 enrollment and staffing levels. This includes confidential, certificated (teachers and certified administrators) and classified FTE. Increases are partially due to the consistent application of class size, classified support formulas and the realignment of district wide focus on student achievement and interventions.

Legal Consideration

Compliance with Ed Code Hiring/Reduction in Force statutes and LTA and CSEA contract agreements is required. In addition, the board has policy for class size K-5 and 6-8.

Recommendation

This report is for information and discussion purposes.

Associated File Attachments

 [enrollment staffing report-final \(Files\)](#)

SAUSALITO MARIN CITY SCHOOL DISTRICT ENROLLMENT AND STAFFING REPORT

September 22, 2011

Enrollment		
	2011-2012	2010-11
Bayside Elem.– K-4	96	124
MLK Jr. Academy – 5-8	55	47
DISTRICT TOTAL	151	171

*Calculation generated as of 9/8/11

**As of CBEDS October, 2010

***Bayside 2010-11 K-5)

Sausalito Marin City School District Employees		
	2011-2012	2010-11
Certificated	13	11
Classified	22	22
Classified Management	2	2
Confidential	2	2
DISTRICT TOTAL	39	37

District Certificated Instructional Full Time Equivalent (FTE) Staffing				
2011-2012	2010-11	Difference	Formula Growth	Direct Hire from Outside Contractor
13	11	2.0	N/A	0.00

District Classified FTE Staffing					
Classification	2011-2012	2010-11	Difference	Formula Growth	Comments
Library Clerk	.38	.38	0	0	
Paraprofessionals – General Ed & Special Ed & Bilingual	5.91	5.91	0	0	
School Secretaries	2	2	0	0	
Maintenance/Custodial	3.37	3.37	0	0	
DISTRICT TOTAL	11.66	11.66	0	0	

District Classified Management/Confidential FTE Staffing		
Classification	2011-2012	2010-11
Business Manager	1.0	1.0
Director of Maintenance & Operations	1.0	1.0
Technology Coordinator (consultant)		
Executive Assistant to Superintendent	1.0	1.0
Business Office Assistant – Payroll Benefits/AP/HR	1.0	1.0
DISTRICT TOTAL	4	4

District Certificated Management/Non-Teaching FTE Staffing		
Classification	2011-2012	2010-11
Superintendent	.4	1.0
Special Education, Director (MCOE contract)	0.3	.4
Principals	1.0	1.0
Assistant Principals*	2.0	0.0
DISTRICT TOTAL	3.7	2.4

*MCF VAPA Grant

District Wide Certificated Services Staffing 2011-2012		
	2011-2012	2010-11
Psychologist (MCOE contract)	.3	.3
Speech (consultant)		
DISTRICT TOTAL	.3	.3

Bayside Elementary Certificated Staffing 2011-2012				
Self-Contained	Grade	Classes	# of Students	Average Class Size
	K	1	28	28:1
	1	1	18	18:1
	2	1	13	13:1
	3	1	20	20:1
	4	1	17	17:1
TOTAL		5	96	19.2:1
Specialists		FTE	Grades Served	Comments
	Music	.5	K-4	.5 add consistent w/VAPA goals
	Motor Skills/PE	.5	K-4	
	Nurse	0.3	K-4	Contract with MCOE
	Counselor		K-4	Contract with outside agency

C:\Documents and Settings\kblazei.SMCSD\Desktop\09-22-11 mtg prep\enrollment and staffing report\Enrollment & Staffing Report-final.docx
9/15/2011

MLK Jr. Academy Certificated Staffing 2011-2012		
Grade	# of Students	Average Core Class Size
5	17	17:1
6	15	15:1
7	10	10:1
8	13	13:1
TOTAL	55	13.75:1

Specialists		FTE	Grades Served	Comments
	Music	.5	5-8	.5 add consistent w/VAPA goals
	Counselor		5-8	Contract with outside agency
	Special Education	1.0	5-8	
	Nurse	0.3	5-8	Contract with MCOE
	P.E./Nutrition	.5	5-8	

Sausalito Marin City School District

Meeting: Regular Meeting : FINANCE

Created : September 16, 2011 at 05:12 PM

1. District's State of California Unaudited Actuals Report for the 2010/2011 School Year and Resolution #652 GANN

Limit (v)

September 22, 2011

Status:

Quick Summary / Abstract

Approval of the 2010-11 Unaudited Actuals and adoption of Resolution #652 GANN Limit.

Background/Analysis/Financial Impact/Legal Implications

Background

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

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

Analysis

Staff has completed the process of closing the accounts for the 2010-2011 fiscal year and preparing the required materials for submittal to the Marin County Office of Education using the SACS software as required by the State of California. This report is due to the Marin County Office of Education (MCOE) by September 15th each year.

Included in the Unaudited Actuals is the "Gann" Limit calculation report. Government Code requires the Board of Trustees to identify the estimated appropriations limit for the district for the current fiscal year and the actual appropriations limit for the district for the preceding fiscal year. The resolution must be adopted whether there is an increase in the Gann Limit.

Financial Impact

This report requires considerable staff time, which is included in the current year budget.




Legal Implications

Board approval of the Unaudited Actuals Report is required by the State.

Recommendation

This item is brought before the board for approval of the 2010-11 Unaudited Actuals with the adoption of Resolution #652, Adoption of the Gann Limit.

Associated File Attachments

-  [district unaudited actuals pages 1 through 83 \(Files\)](#)
-  [district unaudited actuals pages 84 through 166 \(Files\)](#)
-  [resolution 652 gann limit \(Files\)](#)

Sausalito Marin City School District

Unaudited Actuals Report

For the

2010/2011 School Year

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2010-11 Unaudited Actuals	2011-12 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund	G	G
	Debt Service Fund for Blended Component Units	G	G
55	Tax Override Fund		
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
51A	Analysis of Bonded Indebtedness	S	
53A	Analysis of Restricted Levies		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
CORR	Adults in Correctional Facilities		
DAY	Community Day Schools		
T	Schedule of Long-Term Liabilities	S	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2010-11 Unaudited Actuals	2011-12 Budget
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
RL	Revenue Limit Summary	S	S
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
TRAN	Annual Report of Pupil Transportation	GS	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	3,737,731.21	20,284.00	3,758,015.21	3,594,827.00	22,374.00	3,617,201.00	-3.7%
2) Federal Revenue		8100-8299	28,243.56	230,368.56	258,612.12	25,000.00	170,611.00	195,611.00	-24.4%
3) Other State Revenue		8300-8599	640,970.94	204,506.50	845,477.44	530,612.00	203,457.00	734,069.00	-13.2%
4) Other Local Revenue		8600-8799	212,367.17	1,445,530.24	1,657,897.41	142,190.00	1,056,706.00	1,198,896.00	-27.7%
5) TOTAL REVENUES			4,619,312.88	1,900,689.30	6,520,002.18	4,292,629.00	1,453,148.00	5,745,777.00	-11.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,110,912.97	526,684.38	1,637,597.35	852,281.00	478,919.00	1,331,200.00	-18.7%
2) Classified Salaries		2000-2999	517,942.01	315,128.80	833,070.81	416,096.00	321,685.00	737,781.00	-11.4%
3) Employee Benefits		3000-3999	459,100.08	200,844.89	659,944.97	416,022.00	217,745.00	633,767.00	-4.0%
4) Books and Supplies		4000-4999	111,957.49	52,942.63	164,900.12	95,948.00	57,154.00	153,102.00	-7.2%
5) Services and Other Operating Expenditures		5000-5999	877,023.58	1,628,898.81	2,505,922.39	919,346.00	1,266,815.00	2,186,161.00	-12.8%
6) Capital Outlay		6000-6999	18,982.23	0.00	18,982.23	0.00	4,928.00	4,928.00	-74.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	290,929.87	234,223.64	525,153.51	348,275.00	292,077.00	640,352.00	21.9%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(12,189.49)	12,189.49	0.00	(9,585.00)	9,585.00	0.00	0.0%
9) TOTAL EXPENDITURES		7300-7399	3,374,658.74	2,970,912.64	6,345,571.38	3,038,383.00	2,648,908.00	5,687,291.00	-10.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			1,244,654.14	(1,070,223.34)	174,430.80	1,254,246.00	(1,195,760.00)	58,486.00	-66.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	33,000.00	0.00	33,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	113,061.00	0.00	113,061.00	90,767.00	0.00	90,767.00	-19.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,122,092.38)	1,122,092.38	0.00	(1,042,917.00)	1,042,917.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,202,153.38)	1,122,092.38	(80,061.00)	(1,133,684.00)	1,042,917.00	(90,767.00)	13.4%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	42,500.76	51,869.04	94,369.80	120,562.00	(152,843.00)	(32,281.00)	-134.2%
b) Audit Adjustments		9793	1,003,850.55	175,441.45	1,179,292.00	1,106,796.89	227,310.49	1,334,107.38	13.1%
c) As of July 1 - Audited (F1a + F1b)			60,445.58	0.00	60,445.58	0.00	0.00	0.00	-100.0%
d) Other Restatements		9795	1,064,296.13	175,441.45	1,239,737.58	1,106,796.89	227,310.49	1,334,107.38	7.6%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,064,296.13	175,441.45	1,239,737.58	1,106,796.89	227,310.49	1,334,107.38	7.6%
			1,106,796.89	227,310.49	1,334,107.38	1,227,358.89	74,467.49	1,301,826.38	-2.4%
Components of Ending Fund Balance (Actuals)									
a) Reserve for		9711	1,000.00	0.00	1,000.00				
Revolving Cash									
Stores		9712	0.00	0.00	0.00				
Prepaid Expenditures		9713	0.00	0.00	0.00				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	227,310.49	227,310.49				
b) Designated Amounts		9770	577,806.00	0.00	577,806.00				
Designated for Economic Uncertainties									
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations		9780	39,189.10	0.00	39,189.10				
c) Undesignated Amount		9790	488,801.79	0.00	488,801.79				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable		9711				1,000.00	0.00	1,000.00	
Revolving Cash									
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	74,467.49	74,467.49	
c) Committed									

			2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Stabilization Arrangements		9750				193,330.00	0.00	193,330.00	
Other Commitments		9760				6,476.10	0.00	6,476.10	
d) Assigned									
Other Assignments		9780				233,050.00	0.00	233,050.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				577,806.00	0.00	577,806.00	
Unassigned/Unappropriated Amount		9790				215,696.79	0.00	215,696.79	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	984,245.59	295,058.20	1,279,303.79				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	1,000.00	0.00	1,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	324,614.36	67,735.05	392,349.41				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	45,251.83	0.00	45,251.83				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL ASSETS			1,355,111.78	362,793.25	1,717,905.03				
H. LIABILITIES									
1) Accounts Payable		9500	246,948.89	124,044.80	370,993.69				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	1,366.00	0.00	1,366.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	11,437.96	11,437.96				
6) Long-Term Liabilities		9660							
7) TOTAL LIABILITIES			248,314.89	135,482.76	383,797.65				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,106,796.89	227,310.49	1,334,107.38				

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment			159,201.00						
State Aid - Current Year		8011		0.00	159,201.00	159,460.00	0.00	159,460.00	0.2%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	800.00	0.00	800.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	32,210.12	0.00	32,210.12	31,872.00	0.00	31,872.00	-1.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	4,502,647.04	0.00	4,502,647.04	4,481,357.00	0.00	4,481,357.00	-0.5%
Unsecured Roll Taxes		8042	102,485.17	0.00	102,485.17	102,485.00	0.00	102,485.00	0.0%
Prior Years' Taxes		8043	7,592.88	0.00	7,592.88	7,593.00	0.00	7,593.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	6,088.00	0.00	6,088.00				
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			4,811,024.21	0.00	4,811,024.21	4,782,767.00	0.00	4,782,767.00	-0.6%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(20,284.00)		(20,284.00)	(22,374.00)		(22,374.00)	10.3%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Special Education ADA Transfer	6500	8091		20,284.00	20,284.00		22,374.00	22,374.00	10.3%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(1,053,009.00)	0.00	(1,053,009.00)	(1,165,566.00)	0.00	(1,165,566.00)	10.7%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			3,737,731.21	20,284.00	3,758,015.21	3,594,827.00	22,374.00	3,617,201.00	-3.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	28,243.56	0.00	28,243.56	25,000.00	0.00	25,000.00	-11.5%
Special Education Entitlement		8181	0.00	60,214.37	60,214.37	0.00	54,434.00	54,434.00	-9.6%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/ISA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		170,157.19	170,157.19		116,177.00	116,177.00	-31.7%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		(3.00)	(3.00)		0.00	0.00	-100.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			28,243.56	230,358.56	258,612.12	25,000.00	170,611.00	195,611.00	-24.4%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding	2430	8311		0.00	0.00			0.00	0.0%
Current Year									
Prior Years	2430	8319		0.00	0.00			0.00	0.0%
ROC/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00			0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00			0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00			0.00	0.0%
Prior Years	6500	8319		0.00	0.00			0.00	0.0%
Home-to-School Transportation	7230	8311		457.00	457.00			455.00	-0.4%
Economic Impact Aid	7090-7091	8311		88,032.00	88,032.00			88,032.00	0.0%
Spec. Ed. Transportation	7240	8311		0.00	0.00			0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	2,000.00	0.00	2,000.00	0.00	0.00	0.00	-100.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	81,623.00	0.00	81,623.00	87,822.00	0.00	87,822.00	7.6%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	11,417.00	0.00	11,417.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	19,348.39	4,147.50	23,495.89	17,455.00	2,740.00	20,195.00	-14.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%

			2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	526,582.55	111,870.00	638,452.55	425,335.00	112,230.00	537,565.00	-15.8%
TOTAL, OTHER STATE REVENUE			640,970.94	204,506.50	845,477.44	530,612.00	203,457.00	734,069.00	-13.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	29,345.00	0.00	29,345.00	21,720.00	0.00	21,720.00	-26.0%
Interest		8660	4,417.39	0.00	4,417.39	2,000.00	0.00	2,000.00	-54.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	97,898.34	0.00	97,898.34	113,470.00	0.00	113,470.00	15.9%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691							
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	21,714.96	1,272,320.01	1,294,034.97	5,000.00	873,392.00	878,392.00	-32.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	58,991.48	0.00	58,991.48	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers	6500	8791		0.00	0.00		0.00	0.00	0.0%
From Districts or Charter Schools	6500	8792		173,210.23	173,210.23		183,314.00	183,314.00	5.8%
From County Offices	6500	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			212,367.17	1,445,530.24	1,657,897.41	142,190.00	1,056,706.00	1,198,896.00	-27.7%
TOTAL REVENUES			4,619,312.88	1,900,689.30	6,520,002.18	4,292,629.00	1,453,148.00	5,745,777.00	-11.9%

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Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	796,900.36	236,673.40	1,033,573.76	789,781.00	237,605.00	1,027,386.00	-0.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	289,174.92	171,962.01	461,136.93	62,500.00	145,803.00	208,303.00	-54.8%
Other Certificated Salaries		1900	24,837.69	118,048.97	142,886.66	0.00	95,511.00	95,511.00	-33.2%
TOTAL, CERTIFICATED SALARIES			1,110,912.97	526,684.38	1,637,597.35	852,281.00	478,919.00	1,331,200.00	-18.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	33,684.71	183,692.09	217,376.80	3,500.00	188,898.00	192,398.00	-11.5%
Classified Support Salaries		2200	112,817.16	50,037.43	162,854.59	112,865.00	44,928.00	157,793.00	-3.1%
Classified Supervisors' and Administrators' Salaries		2300	101,775.00	70,775.00	172,550.00	55,388.00	74,116.00	129,504.00	-24.9%
Clerical, Technical and Office Salaries		2400	230,152.58	10,624.28	240,776.86	219,813.00	0.00	219,813.00	-8.7%
Other Classified Salaries		2900	39,512.56	0.00	39,512.56	24,530.00	13,743.00	38,273.00	-3.1%
TOTAL, CLASSIFIED SALARIES			517,942.01	315,128.80	833,070.81	416,096.00	321,685.00	737,781.00	-11.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	73,865.62	26,113.54	99,979.16	59,264.00	35,324.00	94,588.00	-5.4%
PERS		3201-3202	68,082.59	34,100.39	102,182.98	57,829.00	32,660.00	90,489.00	-11.4%
OASDI/Medicare/Alternative		3301-3302	67,965.21	33,198.18	101,163.39	52,827.00	29,061.00	81,888.00	-19.1%
Health and Welfare Benefits		3401-3402	160,959.93	88,047.21	249,007.14	170,855.00	90,544.00	261,399.00	5.0%
Unemployment Insurance		3501-3502	22,129.83	5,987.49	28,117.32	25,479.00	12,479.00	37,958.00	35.0%
Workers' Compensation		3601-3602	27,228.22	13,398.08	40,626.30	22,290.00	12,727.00	35,017.00	-13.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	38,868.68	0.00	38,868.68	27,478.00	4,950.00	32,428.00	-16.6%
TOTAL, EMPLOYEE BENEFITS			459,100.08	200,844.89	659,944.97	416,022.00	217,745.00	633,767.00	-4.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	18,198.70	0.00	18,198.70	17,155.00	0.00	17,155.00	-5.7%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	88,105.09	50,566.51	138,671.60	78,793.00	47,154.00	125,947.00	-9.2%
Noncapitalized Equipment		4400	5,653.70	2,376.12	8,029.82	0.00	10,000.00	10,000.00	24.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			111,957.49	52,942.63	164,900.12	95,948.00	57,154.00	153,102.00	-7.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	150,927.07	150,927.07	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	27,111.28	34,663.30	61,774.58	13,372.00	42,870.00	56,242.00	-9.0%
Dues and Memberships		5300	17,439.58	0.00	17,439.58	12,389.00	0.00	12,389.00	-29.0%
Insurance		5400 - 5450	40,364.50	0.00	40,364.50	39,254.00	0.00	39,254.00	-2.8%
Operations and Housekeeping Services		5500	129,446.08	0.00	129,446.08	133,697.00	0.00	133,697.00	3.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,183.76	89,278.93	110,462.69	23,800.00	76,362.00	100,162.00	-9.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	598,942.16	1,353,972.01	1,952,914.17	647,049.00	1,147,583.00	1,794,632.00	-8.1%
Communications		5900	42,536.22	57.50	42,593.72	49,785.00	0.00	49,785.00	16.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			877,023.58	1,628,898.81	2,505,922.39	919,346.00	1,266,815.00	2,186,161.00	-12.8%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	18,982.23	0.00	18,982.23	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	4,928.00	4,928.00	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			18,982.23	0.00	18,982.23	0.00	4,928.00	4,928.00	-74.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	139,513.98	139,513.98	0.00	189,777.00	189,777.00	36.0%
Payments to JPAs		7143	0.00	84,709.66	84,709.66	0.00	92,300.00	92,300.00	9.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	271,531.00	10,000.00	281,531.00	328,876.00	10,000.00	338,876.00	20.4%
Debt Service									
Debt Service - Interest		7438	4,148.98	0.00	4,148.98	4,149.00	0.00	4,149.00	0.0%
Other Debt Service - Principal		7439	15,249.89	0.00	15,249.89	15,250.00	0.00	15,250.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			290,929.87	234,223.64	525,153.51	348,275.00	292,077.00	640,352.00	21.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(12,189.49)	12,189.49	0.00	(9,585.00)	9,585.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(12,189.49)	12,189.49	0.00	(9,585.00)	9,585.00	0.00	0.0%
TOTAL EXPENDITURES			3,374,658.74	2,970,912.64	6,345,571.38	3,038,383.00	2,648,908.00	5,687,291.00	-10.4%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	33,000.00	0.00	33,000.00	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			33,000.00	0.00	33,000.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	4,928.00	0.00	4,928.00	0.00	0.00	0.00	-100.0%
To: Cafeteria Fund		7616	52,366.00	0.00	52,366.00	35,000.00	0.00	35,000.00	-33.2%
Other Authorized Interfund Transfers Out		7619	55,767.00	0.00	55,767.00	55,767.00	0.00	55,767.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			113,061.00	0.00	113,061.00	90,767.00	0.00	90,767.00	-19.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,122,092.38)	1,122,092.38	0.00	(1,042,917.00)	1,042,917.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,122,092.38)	1,122,092.38	0.00	(1,042,917.00)	1,042,917.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(1,202,153.38)	1,122,092.38	(80,061.00)	(1,133,684.00)	1,042,917.00	(90,767.00)	13.4%

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Description	Function Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	3,737,731.21	20,284.00	3,758,015.21	3,594,827.00	22,374.00	3,617,201.00	-3.6%
2) Federal Revenue		8100-8299	28,243.56	230,368.56	258,612.12	25,000.00	170,611.00	195,611.00	-24.4%
3) Other State Revenue		8300-8599	640,970.94	204,506.50	845,477.44	530,612.00	203,457.00	734,069.00	-13.2%
4) Other Local Revenue		8600-8799	212,367.17	1,445,530.24	1,657,897.41	142,190.00	1,056,706.00	1,198,896.00	-27.7%
5) TOTAL REVENUES			4,619,312.88	1,900,689.30	6,520,002.18	4,292,629.00	1,453,148.00	5,745,777.00	-11.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		1,177,195.41	1,360,709.50	2,537,904.91	1,122,012.00	1,509,038.00	2,631,050.00	3.7%
2) Instruction - Related Services	2000-2999		467,663.74	384,985.11	852,648.85	373,712.00	300,919.00	674,631.00	-20.9%
3) Pupil Services	3000-3999		139,741.78	365,383.93	505,125.71	115,165.00	273,375.00	388,540.00	-23.1%
4) Ancillary Services	4000-4999		1,074.27	0.00	1,074.27	2,915.00	0.00	2,915.00	171.3%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		949,166.40	327,041.16	1,276,207.56	738,412.00	9,585.00	747,997.00	-41.4%
8) Plant Services	8000-8999		348,887.27	298,569.30	647,456.57	337,892.00	263,914.00	601,806.00	-7.1%
9) Other Outgo	9000-9999	Except 7600-7699	290,929.87	234,223.64	525,153.51	348,275.00	292,077.00	640,362.00	21.9%
10) TOTAL EXPENDITURES			3,374,658.74	2,970,912.64	6,345,571.38	3,038,383.00	2,648,908.00	5,687,291.00	-10.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			1,244,654.14	(1,070,223.34)	174,430.80	1,254,246.00	(1,195,760.00)	58,486.00	-66.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	33,000.00	0.00	33,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	113,061.00	0.00	113,061.00	90,767.00	0.00	90,767.00	-19.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,122,092.38)	1,122,092.38	0.00	(1,042,917.00)	1,042,917.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,202,153.38)	1,122,092.38	(80,061.00)	(1,133,684.00)	1,042,917.00	(90,767.00)	13.4%

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Unaudited Actuals
General Fund
Unrestricted Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	42,500.76	51,869.04	94,369.80	120,562.00	(152,843.00)	(32,281.00)	-134.2%
b) Audit Adjustments		9793	1,003,850.55	175,441.45	1,179,292.00	1,106,796.89	227,310.49	1,334,107.38	13.1%
c) As of July 1 - Audited (F1a + F1b)			60,445.58	0.00	60,445.58	0.00	0.00	0.00	-100.0%
d) Other Restatements		9795	1,064,296.13	175,441.45	1,239,737.58	1,106,796.89	227,310.49	1,334,107.38	7.6%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,064,296.13	175,441.45	1,239,737.58	1,106,796.89	227,310.49	1,334,107.38	7.6%
			1,106,796.89	227,310.49	1,334,107.38	1,227,358.89	74,467.49	1,301,826.38	-2.4%
Components of Ending Fund Balance (Actuals)									
a) Reserve for									
Revolving Cash		9711	1,000.00	0.00	1,000.00				
Stores		9712	0.00	0.00	0.00				
Prepaid Expenditures		9713	0.00	0.00	0.00				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	227,310.49	227,310.49				
b) Designated Amounts									
Designated for Economic Uncertainties		9770	577,806.00	0.00	577,806.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations (by Resource/Object)		9780	39,189.10	0.00	39,189.10				
c) Undesignated Amount		9790	488,801.79	0.00	488,801.79				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable									
Revolving Cash		9711				1,000.00	0.00	1,000.00	
Stores		9712				0.00	0.00	0.00	
Prepaid Expenditures		9713				0.00	0.00	0.00	
All Others		9719				0.00	0.00	0.00	
b) Restricted		9740				0.00	74,467.49	74,467.49	

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Description	Function Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) Committed Stabilization Arrangements		9750				193,330.00	0.00	193,330.00	
Other Commitments (by Resource/Object)		9760				6,476.10	0.00	6,476.10	
d) Assigned									
Other Assignments (by Resource/Object)		9780				233,050.00	0.00	233,050.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				577,806.00	0.00	577,806.00	
Unassigned/Unappropriated Amount		9790				215,696.79	0.00	215,696.79	

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Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
6286	English Language Acquisition Program, Teacher Training & Student /	917.35	917.35
6300	Lottery: Instructional Materials	2,410.27	2,410.27
7090	Economic Impact Aid (EIA)	40,408.31	26,665.31
9010	Other Restricted Local	183,574.56	44,474.56
Total, Restricted Balance		227,310.49	74,467.49

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	90,096.56	99,502.00	10.4%
3) Other State Revenue		8300-8599	7,334.57	6,900.00	-5.9%
4) Other Local Revenue		8600-8799	(130.31)	0.00	-100.0%
5) TOTAL, REVENUES			97,300.82	106,402.00	9.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	43,575.98	42,790.00	-1.8%
3) Employee Benefits		3000-3999	15,315.56	17,255.00	12.7%
4) Books and Supplies		4000-4999	307.87	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	89,758.62	81,357.00	-9.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			148,958.03	141,402.00	-5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(51,657.21)	(35,000.00)	-32.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	52,366.00	35,000.00	-33.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			52,366.00	35,000.00	-33.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			708.79	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,765.71	748.50	-94.6%
b) Audit Adjustments		9793	(13,726.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			39.71	748.50	1784.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39.71	748.50	1784.9%
2) Ending Balance, June 30 (E + F1e)			748.50	748.50	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	40.01		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	708.49		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		748.50	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,939.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	40.01		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	15,491.19		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,366.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
TOTAL, ASSETS			32,836.63		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	32,088.13		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
TOTAL, LIABILITIES			32,088.13		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			748.50		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	90,096.56	99,502.00	10.4%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			90,096.56	99,502.00	10.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	7,334.57	6,900.00	-5.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,334.57	6,900.00	-5.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(130.31)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(130.31)	0.00	-100.0%
TOTAL, REVENUES			97,300.82	106,402.00	9.4%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	43,575.98	42,790.00	-1.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			43,575.98	42,790.00	-1.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,290.31	4,675.00	9.0%
SDI/Medicare/Alternative		3301-3302	3,333.50	3,298.00	-1.1%
Health and Welfare Benefits		3401-3402	6,659.81	7,307.00	9.7%
Unemployment Insurance		3501-3502	313.70	923.00	194.2%
Workers' Compensation		3601-3602	718.24	1,052.00	46.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			15,315.56	17,255.00	12.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	307.87	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			307.87	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	89,758.62	81,357.00	-9.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			89,758.62	81,357.00	-9.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			148,958.03	141,402.00	-5.1%

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Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	52,366.00	35,000.00	-33.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			52,366.00	35,000.00	-33.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			52,366.00	35,000.00	-33.2%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	90,096.56	99,502.00	10.4%
3) Other State Revenue		8300-8599	7,334.57	6,900.00	-5.9%
4) Other Local Revenue		8600-8799	(130.31)	0.00	-100.0%
5) TOTAL, REVENUES			97,300.82	106,402.00	9.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		148,958.03	141,402.00	-5.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			148,958.03	141,402.00	-5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(51,657.21)	(35,000.00)	-32.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	52,366.00	35,000.00	-33.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			52,366.00	35,000.00	-33.2%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			708.79	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,765.71	748.50	-94.6%
b) Audit Adjustments		9793	(13,726.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			39.71	748.50	1784.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39.71	748.50	1784.9%
2) Ending Balance, June 30 (E + F1e)			748.50	748.50	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	40.01		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	708.49		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		748.50	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.00	748.50
Total, Restricted Balance		0.00	748.50

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13.59	0.00	-100.0%
5) TOTAL, REVENUES			13.59	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13.59	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,928.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,928.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,941.59	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	399.72	5,341.31	1236.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			399.72	5,341.31	1236.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			399.72	5,341.31	1236.3%
2) Ending Balance, June 30 (E + F1e)			5,341.31	5,341.31	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	5,341.31		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		5,341.31	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,341.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
TOTAL, ASSETS			5,341.31		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			5,341.31		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	13.59	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13.59	0.00	-100.0%
TOTAL, REVENUES			13.59	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	4,928.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,928.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,928.00	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13.59	0.00	-100.0%
5) TOTAL, REVENUES			13.59	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			13.59	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,928.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,928.00	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,941.59	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	399.72	5,341.31	1236.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			399.72	5,341.31	1236.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			399.72	5,341.31	1236.3%
2) Ending Balance, June 30 (E + F1e)			5,341.31	5,341.31	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	5,341.31		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		5,341.31	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,702.88	0.00	-100.0%
5) TOTAL, REVENUES			1,702.88	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,702.88	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	33,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(33,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(31,297.12)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	347,630.54	316,333.42	-9.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			347,630.54	316,333.42	-9.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			347,630.54	316,333.42	-9.0%
2) Ending Balance, June 30 (E + F1e)			316,333.42	316,333.42	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	316,333.42		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		316,333.42	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	316,333.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			316,333.42		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			316,333.42		

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Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,702.88	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,702.88	0.00	-100.0%
TOTAL, REVENUES			1,702.88	0.00	-100.0%

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Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	33,000.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			33,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			(33,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,702.88	0.00	-100.0%
5) TOTAL, REVENUES			1,702.88	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,702.88	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	33,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(33,000.00)	0.00	-100.0%

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Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(31,297.12)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	347,630.54	316,333.42	-9.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			347,630.54	316,333.42	-9.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			347,630.54	316,333.42	-9.0%
2) Ending Balance, June 30 (E + F1e)			316,333.42	316,333.42	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	316,333.42		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		316,333.42	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19.78	0.00	-100.0%
5) TOTAL, REVENUES			19.78	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19.78	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19.78	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,947.67	244.95	-98.8%
b) Audit Adjustments		9793	(20,722.50)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			225.17	244.95	8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			225.17	244.95	8.8%
2) Ending Balance, June 30 (E + F1e)			244.95	244.95	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	244.95		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		244.95	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	244.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
Fixed Assets		9400			
10) TOTAL, ASSETS			244.95		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			244.95		

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Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	19.78	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19.78	0.00	-100.0%
TOTAL, REVENUES			19.78	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
PEB, Allocated		3701-3702	0.00	0.00	0.0%
PEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19.78	0.00	-100.0%
5) TOTAL, REVENUES			19.78	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			19.78	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19.78	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,947.67	244.95	-98.8%
b) Audit Adjustments		9793	(20,722.50)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			225.17	244.95	8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			225.17	244.95	8.8%
2) Ending Balance, June 30 (E + F1e)			244.95	244.95	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	244.95		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		244.95	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11.99	0.00	-100.0%
5) TOTAL, REVENUES			11.99	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,420.10	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,420.10	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,408.11)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,408.11)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,374.36	966.25	-59.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,374.36	966.25	-59.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,374.36	966.25	-59.3%
2) Ending Balance, June 30 (E + F1e)			966.25	966.25	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	966.25		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		966.25	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,386.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
TOTAL, ASSETS			2,386.35		
H. LIABILITIES					
1) Accounts Payable		9500	1,420.10		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,420.10		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			966.25		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11.99	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11.99	0.00	-100.0%
TOTAL, REVENUES			11.99	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,420.10	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,420.10	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			1,420.10	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11.99	0.00	-100.0%
5) TOTAL, REVENUES			11.99	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,420.10	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,420.10	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,408.11)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,408.11)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,374.36	966.25	-59.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,374.36	966.25	-59.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,374.36	966.25	-59.3%
2) Ending Balance, June 30 (E + F1e)			966.25	966.25	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	966.25		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		966.25	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
7710	State School Facilities Projects	966.25	966.25
Total, Restricted Balance		966.25	966.25

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	474,992.42	475,000.00	0.0%
5) TOTAL, REVENUES			474,992.42	475,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	435.18	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	44,030.37	3,500.00	-92.1%
6) Capital Outlay		6000-6999	1,054,404.58	571,575.00	-45.8%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	532,142.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,098,870.13	1,107,217.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(623,877.71)	(632,217.00)	1.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,138,579.34	767,541.00	-32.6%
b) Transfers Out		7600-7629	533,138.57	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			605,440.77	767,541.00	26.8%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,436.94)	135,324.00	-834.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	68,862.89	24,428.87	-64.5%
b) Audit Adjustments		9793	(25,997.08)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			42,865.81	24,428.87	-43.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,865.81	24,428.87	-43.0%
2) Ending Balance, June 30 (E + F1e)			24,428.87	159,752.87	554.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	24,428.87		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		159,752.87	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	27.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	125,394.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
TOTAL, ASSETS			125,421.52		
H. LIABILITIES					
1) Accounts Payable		9500	87,828.95		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	13,163.70		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
TOTAL, LIABILITIES			100,992.65		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			24,428.87		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	475,000.00	475,000.00	0.0%
Interest		8660	(7.58)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			474,992.42	475,000.00	0.0%
TOTAL, REVENUES			474,992.42	475,000.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
EB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	435.18	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			435.18	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,838.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,852.83	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,339.54	3,500.00	-66.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			44,030.37	3,500.00	-92.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	82,724.74	0.00	-100.0%
Buildings and Improvements of Buildings		6200	971,679.84	571,575.00	-41.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,054,404.58	571,575.00	-45.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	61,375.00	New
Other Debt Service - Principal		7439	0.00	470,767.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	532,142.00	New
TOTAL, EXPENDITURES			1,098,870.13	1,107,217.00	0.8%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,138,579.34	767,541.00	-32.6%
(a) TOTAL, INTERFUND TRANSFERS IN			1,138,579.34	767,541.00	-32.6%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	533,138.57	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			533,138.57	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			605,440.77	767,541.00	26.8%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	474,992.42	475,000.00	0.0%
5) TOTAL, REVENUES			474,992.42	475,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,098,870.13	575,075.00	-47.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	532,142.00	New
10) TOTAL, EXPENDITURES			1,098,870.13	1,107,217.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(623,877.71)	(632,217.00)	1.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,138,579.34	767,541.00	-32.6%
b) Transfers Out		7600-7629	533,138.57	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			605,440.77	767,541.00	26.8%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,436.94)	135,324.00	-834.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	68,862.89	24,428.87	-64.5%
b) Audit Adjustments		9793	(25,997.08)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			42,865.81	24,428.87	-43.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,865.81	24,428.87	-43.0%
2) Ending Balance, June 30 (E + F1e)			24,428.87	159,752.87	554.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	24,428.87		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		159,752.87	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	152.43	0.00	-100.0%
5) TOTAL, REVENUES			152.43	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			152.43	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	36.67	0.00	-100.0%
b) Transfers Out		7600-7629	1,082,812.34	711,774.00	-34.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,082,775.67)	(711,774.00)	-34.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,082,623.24)	(711,774.00)	-34.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,721,205.09	638,581.85	-62.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,721,205.09	638,581.85	-62.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,721,205.09	638,581.85	-62.9%
2) Ending Balance, June 30 (E + F1e)			638,581.85	(73,192.15)	-111.5%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	638,581.85		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		(73,192.15)	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	763,975.85		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
TOTAL, ASSETS			763,975.85		
H. LIABILITIES					
1) Accounts Payable		9500	125,394.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			125,394.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			638,581.85		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	152.43	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			152.43	0.00	-100.0%
AL, REVENUES			152.43	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues to Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	36.67	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			36.67	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,082,812.34	711,774.00	-34.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,082,812.34	711,774.00	-34.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(1,082,775.67)	(711,774.00)	-34.3%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	152.43	0.00	-100.0%
5) TOTAL, REVENUES			152.43	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			152.43	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	36.67	0.00	0.0%
b) Transfers Out		7600-7629	1,082,812.34	711,774.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,082,775.67)	(711,774.00)	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,082,623.24)	(711,774.00)	-34.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,721,205.09	638,581.85	-62.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,721,205.09	638,581.85	-62.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,721,205.09	638,581.85	-62.9%
2) Ending Balance, June 30 (E + F1e)			638,581.85	(73,192.15)	-111.5%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	638,581.85		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		(73,192.15)	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,008.62	4,015.00	0.2%
4) Other Local Revenue		8600-8799	772,402.11	778,206.00	0.8%
5) TOTAL, REVENUES			776,410.73	782,221.00	0.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	769,313.78	769,863.76	0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			769,313.78	769,863.76	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,096.95	12,357.24	74.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,096.95	12,357.24	74.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	541,754.38	548,851.33	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			541,754.38	548,851.33	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			541,754.38	548,851.33	1.3%
2) Ending Balance, June 30 (E + F1e)			548,851.33	561,208.57	2.3%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	548,851.33		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		561,208.57	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	548,851.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
TOTAL, ASSETS			548,851.33		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			548,851.33		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	4,008.62	4,015.00	0.2%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,008.62	4,015.00	0.2%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	727,462.88	732,000.00	0.6%
Unsecured Roll		8612	34,610.33	35,800.00	3.4%
Prior Years' Taxes		8613	4,461.69	4,501.00	0.9%
Supplemental Taxes		8614	4,669.71	4,700.00	0.6%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	1,197.50	1,205.00	0.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			772,402.11	778,206.00	0.8%
TOTAL, REVENUES			776,410.73	782,221.00	0.7%

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Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	290,000.00	305,000.00	5.2%
Bond Interest and Other Service Charges		7434	479,313.78	464,863.76	-3.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			769,313.78	769,863.76	0.1%
TOTAL, EXPENDITURES			769,313.78	769,863.76	0.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,008.62	4,015.00	0.2%
4) Other Local Revenue		8600-8799	772,402.11	778,206.00	0.8%
5) TOTAL, REVENUES			776,410.73	782,221.00	0.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	769,313.78	769,863.76	0.1%
10) TOTAL, EXPENDITURES			769,313.78	769,863.76	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,096.95	12,357.24	74.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,096.95	12,357.24	74.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	541,754.38	548,851.33	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			541,754.38	548,851.33	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			541,754.38	548,851.33	1.3%
2) Ending Balance, June 30 (E + F1e)			548,851.33	561,208.57	2.3%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	548,851.33		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		561,208.57	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35.64	0.00	-100.0%
5) TOTAL, REVENUES			35.64	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	477,375.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			477,375.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(477,339.36)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	477,372.11	0.00	-100.0%
b) Transfers Out		7600-7629	36.67	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			477,335.44	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(3.92)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	323,513.22	323,509.30	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			323,513.22	323,509.30	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			323,513.22	323,509.30	0.0%
2) Ending Balance, June 30 (E + F1e)			323,509.30	323,509.30	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	323,509.30		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		323,509.30	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	323,509.30		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
TOTAL, ASSETS			323,509.30		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			323,509.30		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	35.64	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35.64	0.00	-100.0%
TOTAL, REVENUES			35.64	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	77,375.00	0.00	-100.0%
Other Debt Service - Principal		7439	400,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			477,375.00	0.00	-100.0%
TOTAL, EXPENDITURES			477,375.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	477,372.11	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			477,372.11	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	36.67	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			36.67	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)					
			477,335.44	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35.64	0.00	-100.0%
5) TOTAL, REVENUES			35.64	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	477,375.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			477,375.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(477,339.36)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	477,372.11	0.00	0.0%
b) Transfers Out		7600-7629	36.67	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			477,335.44	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3.92)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	323,513.22	323,509.30	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			323,513.22	323,509.30	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			323,513.22	323,509.30	0.0%
2) Ending Balance, June 30 (E + F1e)			323,509.30	323,509.30	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	323,509.30		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		323,509.30	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,089.05	0.00	-100.0%
5) TOTAL, REVENUES			11,089.05	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,089.05	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	55,766.46	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			55,766.46	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			66,855.51	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	420,893.45	487,748.96	15.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			420,893.45	487,748.96	15.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			420,893.45	487,748.96	15.9%
2) Ending Balance, June 30 (E + F1e)			487,748.96	487,748.96	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	487,748.96		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		487,748.96	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	487,748.96		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
TOTAL, ASSETS			487,748.96		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			487,748.96		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	11,089.05	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,089.05	0.00	-100.0%
TOTAL, REVENUES			11,089.05	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	55,766.46	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			55,766.46	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			55,766.46	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,089.05	0.00	-100.0%
5) TOTAL, REVENUES			11,089.05	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			11,089.05	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	55,766.46	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			55,766.46	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			66,855.51	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	420,893.45	487,748.96	15.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			420,893.45	487,748.96	15.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			420,893.45	487,748.96	15.9%
2) Ending Balance, June 30 (E + F1e)			487,748.96	487,748.96	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	487,748.96		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		487,748.96	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Unaudited Actuals
2010-11 Unaudited Actuals
Bond Interest and Redemption Fund
Analysis of Bonded Indebtedness

BOND DESCRIPTION		2005	2006	Total
OUTSTANDING BONDED INDEBTEDNESS	July 1	6,945,000.00	8,837,394.00	15,782,394.00
Bonds from Acquired District				0.00
Bonds Sold				0.00
Subtotal		6,945,000.00	8,837,394.00	15,782,394.00
Less: Bonds to Acquiring District				0.00
Less: Bonds Redeemed		200,000.00	90,000.00	290,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	6,745,000.00	8,747,394.00	15,492,394.00
1. Restricted Balance, July 1	2010-11	358,697.83	183,056.55	541,754.38
2. Tax Receipts	2010-11	500,773.17	270,431.44	771,204.61
3. State and Federal Apportionments	2010-11	2,593.98	1,414.64	4,008.62
4. Other Designated Revenue	2010-11	802.85	394.65	1,197.50
5. Subtotal (Sum of lines 1 through 4)		862,867.83	455,297.28	1,318,165.11
6. Less: Actual Expenditures or Other Uses	2010-11	496,345.00	272,968.78	769,313.78
7. Restricted Balance, June 30 (Line 5 minus 6)	2010-11	366,522.83	182,328.50	548,851.33
8. Estimated Tax Receipts on the Unsecured Roll	2011-12	504,500.00	272,501.00	777,001.00
9. Estimated State and Federal Apportionments	2011-12	2,600.00	1,415.00	4,015.00
10. Other Estimated Revenue	2011-12	805.00	400.00	1,205.00
11. Subtotal (Sum of lines 7 through 10)		874,427.83	456,644.50	1,331,072.33
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2011-12	499,932.50	269,931.26	769,863.76
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2011-12	(374,495.33)	(186,713.24)	(561,208.57)
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)				
a) COMPUTED	2011-12			0.00000
b) LEVIED	2011-12			0.00000

Unaudited Actuals
Average Daily Attendance

21 65474 0000000
Form A

Sausalito Marin City Elementary
Marin County

Description	2010-11 Unaudited Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			154.03	156.00	156.00	156.00
a. Kindergarten	15.41	15.36				
b. Grades One through Three	58.14	56.55				
c. Grades Four through Six	47.97	47.40				
d. Grades Seven and Eight	28.43	28.57				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	0.04	0.04				
g. Community Day School						
2. Special Education						
a. Special Day Class	2.77	2.73	2.77			
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	3.79	3.48	3.48			
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	156.55	154.13	160.28	156.00	156.00	156.00
HIGH SCHOOL						
4. General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary	0.06	0.06	0.06	0.06	0.06	0.06
b. High School						
8. Special Education						
a. Special Day Class - Elementary	5.73	5.87	5.73	5.79	5.79	5.79
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	5.79	5.93	5.79	5.85	5.85	5.85
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	162.34	160.06	166.07	161.85	161.85	161.85
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2010-11 Unaudited Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	162.34	160.06	166.07	161.85	161.85	161.85
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters	204.82	205.33	204.82	228.00	228.00	228.00
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	204.82	205.33	204.82	228.00	228.00	228.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2008-09 through 2014-15.

Unaudited Actuals
2010-11 Unaudited Actuals
Schedule of Capital Assets

21 65474 0000000
Form ASSET

Sausalito Marin City Elementary
Marin County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	948,870.00		948,870.00			948,870.00
Work in Progress	4,173,848.00	(4,108,646.00)	65,202.00			65,202.00
Total capital assets not being depreciated	5,122,718.00	(4,108,646.00)	1,014,072.00	0.00	0.00	1,014,072.00
Capital assets being depreciated:						
Land Improvements	1,236,391.00	147,758.00	1,384,149.00			1,384,149.00
Buildings	4,183,835.00	18,791,057.00	22,974,892.00			22,974,892.00
Equipment	90,944.00	301,093.00	392,037.00			392,037.00
Total capital assets being depreciated	5,511,170.00	19,239,908.00	24,751,078.00	0.00	0.00	24,751,078.00
Accumulated Depreciation for:						
Land Improvements	(935,039.00)	(196,696.00)	(1,131,735.00)			(1,131,735.00)
Buildings	(1,889,830.00)	(916,845.00)	(2,806,675.00)			(2,806,675.00)
Equipment	(23,168.00)	(27,330.00)	(50,498.00)			(50,498.00)
Total accumulated depreciation	(2,848,037.00)	(1,140,871.00)	(3,988,908.00)	0.00	0.00	(3,988,908.00)
Total capital assets being depreciated, net	2,663,133.00	18,099,037.00	20,762,170.00	0.00	0.00	20,762,170.00
Governmental activity capital assets, net	7,785,851.00	13,990,391.00	21,776,242.00	0.00	0.00	21,776,242.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00	0.00	0.00	0.00
Capital assets being depreciated:	0.00	0.00	0.00			
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

5474 0000000
Form CAT

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

2010-11 Unaudited Actuals
FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Sausalito Marin City Elementary
Marin County

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

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

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

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	TIG	School & Library	Neill Soto	Lottery	K-3 CSR	Healthy Start	Lottery
RESOURCE CODE	240	241	243	1100	1300	6010	6300
REVENUE OBJECT	8590	8590	8590	8560	8434	8590	8560
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	44,868.03		7,827.67	4,053.66			1,092.77
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)		0.00	7,827.67	4,053.66	0.00	0.00	1,092.77
2. a. Current Year Award	44,868.03	26,246.00		19,348.39	87,822.00	112,050.00	4,147.50
b. Other Adjustments					(6,199.00)	(180.00)	
c. Adj Curr Yr Award (sum lines 2a & 2b)			0.00	19,348.39	81,623.00	111,870.00	4,147.50
3. Required Matching Funds/Other	422,240.00	26,246.00				27,130.00	
4. Total Available Award (sum lines 1c, 2c, & 3)	467,108.03	26,246.00	7,827.67	23,402.05	81,623.00	139,000.00	5,240.27
REVENUES							
5. Cash Received in Current Year	366,268.00	26,246.00		17,043.12	81,623.00	111,870.00	1,397.95
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	55,972.00	0.00	0.00	2,305.27	0.00	0.00	2,749.55
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	55,972.00	0.00	0.00	2,305.27	0.00	0.00	2,749.55
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	422,240.00	26,246.00	0.00	19,348.39	81,623.00	111,870.00	4,147.50
EXPENDITURES							
10. Donor-Authorized Expenditures	409,593.82	26,246.00	3,740.56	16,925.95	81,623.00	139,000.00	2,830.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	409,593.82	26,246.00	3,740.56	16,925.95	81,623.00	139,000.00	2,830.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	57,514.21	0.00	4,087.11	6,476.10	0.00	0.00	2,410.27

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

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

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

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

LOCAL PROGRAMS, REVENUES, AND EXPENDITURES - ALL FUNDS

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

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

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	1,637,597.35	301	0.00	303	1,637,597.35	305	0.00		307	1,637,597.35	309
2000 - Classified Salaries	833,070.81	311	144.68	313	832,926.13	315	4,043.64		317	828,882.49	319
3000 - Employee Benefits (Excluding 3800)	659,944.97	321	29.96	323	659,915.01	325	6,781.47		327	653,133.54	329
4000 - Books, Supplies Equip Replace. (6500)	164,900.12	331	0.00	333	164,900.12	335	20,412.70		337	144,487.42	339
5000 - Services . . . & 7300 - Indirect Costs	2,505,922.39	341	0.00	343	2,505,922.39	345	546,834.95		347	1,959,087.44	349
TOTAL					5,801,261.00	365			TOTAL	5,223,188.24	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	1,033,573.76	375
2. Salaries of Instructional Aides Per EC 41011.	2100	217,376.80	380
3. STRS.	3101 & 3102	63,473.60	382
4. PERS.	3201 & 3202	44,102.62	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	47,708.59	384
6. Health & Welfare Benefits (EC 41372) Include Health, Dental, Vision, Pharmaceutical, and Life Insurance Plans).	3401 & 3402	142,624.74	385
7. Unemployment Insurance.	3501 & 3502	19,165.37	390
8. Workers' Compensation Insurance.	3601 & 3602	20,942.63	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	20,529.24	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		1,609,497.35	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		1,609,497.35	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		30.81%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		X	

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	exempt
2. Percentage spent by this district (Part II, Line 15)	30.81%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	5,223,188.24
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	11,740,000.00	(260,000.00)	11,480,000.00		290,000.00	11,190,000.00	305,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	1,635,000.00		1,635,000.00		400,000.00	1,235,000.00	415,000.00
Capital Leases Payable	1,103,117.00		1,103,117.00		75,165.00	1,027,952.00	75,165.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable	0.94		0.94	7,810.68		7,811.62	
Governmental activities long-term liabilities	14,478,117.94	(260,000.00)	14,218,117.94	7,810.68	765,165.00	13,460,763.62	795,165.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 190,739.13
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services on site but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 2,939,874.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 6.49%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	296,455.79
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	14,247.57
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	40,787.98
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	351,491.34
9. Carry-Forward Adjustment (Part IV, Line F)	(21,071.45)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	330,419.89

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,467,592.02
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	852,081.86
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	425,078.52
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,074.27
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	954,649.64
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	224.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	10,630.56
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	587,686.36
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	148,958.03
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	5,447,975.26

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18) 6.45%

Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B18) 6.07%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	351,491.34
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	35,490.56
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.49%) times Part III, Line B18); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.49%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.49%) times Part III, Line B18); zero if positive	(21,071.45)
Preliminary carry-forward adjustment (Line C1 or C2)	(21,071.45)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	6.07%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-10,535.73) is applied to the current year calculation and the remainder (\$-10,535.72) is deferred to one or more future years:	6.26%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-7,023.82) is applied to the current year calculation and the remainder (\$-14,047.63) is deferred to one or more future years:	6.32%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(21,071.45)

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

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

Unaudited Actuals
2010-11 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

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Form L

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	4,053.66		1,092.77	5,146.43
2. State Lottery Revenue	8560	19,348.39		4,147.50	23,495.89
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		23,402.05	0.00	5,240.27	28,642.32
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	16,925.95		2,830.00	19,755.95
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		16,925.95	0.00	2,830.00	19,755.95
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	6,476.10	0.00	2,410.27	8,886.37
D. COMMENTS:					

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

*Pursuant to Government Code Section 8880.4.5(a)2(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Section I - Expenditures	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	6,458,632.38
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	301,166.38
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	18,982.23
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	19,398.87
4. Other Transfers Out	All	9200	7200-7299	281,531.00
5. Interfund Transfers Out	All	9300	7600-7629	113,061.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	0.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				432,973.10
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	51,657.21
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				5,776,150.11
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				5,776,150.11

Section II - Expenditures Per ADA		2010-11 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		359.46
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)		
C. Total ADA before adjustments (Lines A plus B)		359.46
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		359.46
F. Expenditures per ADA (Line I.G divided by Line II.E)		16,068.96
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	5,327,941.46	33,368.46
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	5,327,941.46	33,368.46
B. Required effort (Line A.2 times 90%)	4,795,147.31	30,031.61
C. Current year expenditures (Line I.G and Line II.F)	5,776,150.11	16,068.96
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	13,962.65
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	0.00%	46.49%

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

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

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

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

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

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

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

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

General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	-----Teacher Full-Time Equivalents-----				-----Classroom Units-----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	190,804.39	44,170.33	517,158.98	275,696.03	628,474.34	0.00	118,564.13
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	11.00	11.00	11.00	11.00	39.57		115.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	2.60	2.60	2.60	2.60	3.41		
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services					1.00		
8500 Child Care and Development Services							
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)					1.50		
C. Total Allocation Factors	13.60	13.60	13.60	13.60	45.48	0.00	115.00

Unaudited Actuals
2010-11
General Fund and Charter Schools Funds
Program Cost Report

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Form PCR

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	2,055,709.44	1,496,702.84	3,552,412.28	969,962.40		4,522,374.68
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	694,475.80	243,618.62	938,094.42	256,140.40		1,194,234.82
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	13,818.70	13,818.70	3,773.10		17,591.80
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					174.64	174.64
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					18,982.23	18,982.23
----	Other Outgo					638,214.51	638,214.51
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		20,728.05	20,728.05	46,331.63		67,059.70
----	Indirect Costs Charged to Other Funds (Fund 01, Functions 7200-7600, Object 7350)				0.00		0.00
----	Total General Fund and Charter Schools Funds Expenditures	2,750,185.24	1,774,868.21	4,525,053.45	1,276,207.55	657,371.38	6,458,632.38

General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

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Form PCR

Goal Instructional Goals	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	1,898,801.44	46,877.82	0.00	0.00	48,150.80	60,805.11	1,074.27			0.00	0.00	2,055,709.44
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	639,103.47	53,637.33	0.00	0.00	1,735.00	0.00	0.00			0.00	0.00	694,475.80
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		2,537,904.91	100,515.15	0.00	0.00	49,885.80	60,805.11	1,074.27	0.00	0.00	0.00	0.00	2,750,185.24

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	831,332.87	546,805.84	118,564.13	1,496,702.84
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	196,496.86	47,121.76	0.00	243,618.62
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	13,818.70	0.00	13,818.70
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		20,728.05		20,728.05
Total Allocated Support Costs		1,027,829.73	628,474.35	118,564.13	1,774,868.21

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	954,649.64
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	296,679.79
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	24,878.13
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,276,207.56
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	2,750,185.24
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,774,868.21
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	4,525,053.45
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	148,958.03
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	148,958.03
D. Total Direct Charged and Allocated Costs (B3 + C5)		4,674,011.48
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		27.30%

Unaudited Actuals
2010-11
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	174.64				174.64
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			18,982.23		18,982.23
Other Outgo (Objects 1000-7999)				638,214.51	638,214.51
Total Other Costs	174.64	0.00	18,982.23	638,214.51	657,371.38

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					33,000.00	113,061.00		
Fund Reconciliation							45,251.83	1,366.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					52,366.00	0.00		
Fund Reconciliation							1,366.00	32,088.13
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					4,928.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	33,000.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,138,579.34	533,138.57		
Fund Reconciliation							0.00	13,163.70
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					36.67	1,082,812.34		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					477,372.11	36.67		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					55,766.46	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

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

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

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

Contact: Paula Rigney

Title: Business Manager

Agency: Sausalito Marin City School District

Phone Number/Ext: 415-332-3190

E-mail Address: prigney@marin.k12.ca.us

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Unaudited Actuals
2010-11 Unaudited Actuals
Technical Review Checks

Sausalito Marin City Elementary

Marin County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (W) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

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

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

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

BALANCE-FDxRS-AGENCY - (F) - Assets (objects 9100-9499) minus Liabilities (objects 9500-9699) must total zero by fund and resource for agency funds 76 and 95. PASSED

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
13	5310	8660	-130.31

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

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

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

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

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

PASSED

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

SUPPLEMENTAL CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT CHECKS

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

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

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

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

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

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

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. PASSED

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

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

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

Checks Completed.

SACS2011ALL Financial Reporting Software - 2011.2.0
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Unaudited Actuals
2011-12 Budget
Technical Review Checks
Sausalito Marin City Elementary

Marin County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (W) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by

resource.

PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

PASSED

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

PASSED

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

PASSED

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

EXCEPTION

FUND	RESOURCE	NEG. EFB
49	0000	-73,192.15

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

Total of negative resource balances for Fund 49	-73,192.15
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OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund:

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
49	0000	9790	-73,192.15

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

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

PASSED

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

PASSED

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

PASSED

SUPPLEMENTAL CHECKS

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

PASSED

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

PASSED

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

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

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

EXPORT CHECKS

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

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

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

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

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

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

Checks Completed.

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

**ADOPTING THE GANN LIMIT
RESOLUTION #652**

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

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

Whereas, the District must establish a revised Gann Limit for the 2010-11 fiscal year and a projected Gann Limit for the 2011-12 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

Now, therefore, be it resolved that this Board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2010-11 and 2011-12 fiscal years are made in accord with applicable constitutional and statutory law;

And be it further resolved that this Board does hereby declare that the appropriations in the Budget for the 2010-11 and 2011-12 fiscal years do not exceed the limitations imposed by Proposition 4;

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

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

AYES _____	NOES _____
ABSTAIN _____	ABSENT _____

ATTEST:

Superintendent

Clerk of the Board

	2010-11 Calculations			2011-12 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2009-10 Actual Appropriations Limit and Gann ADA from district's prior year Gann data reported to the CDE)	2009-10 Actual			2010-11 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	5,511,192.38		5,511,192.38			5,928,202.37
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	332.65		332.65			367.16
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2009-10			Adjustments to 2010-11		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2010-11 data should tie to Principal Apportionment Attendance Software reports)	2010-11 P2 Report			2011-12 P2 Estimate		
1. Total K-12 ADA (Form A, Line 10)	162.34		162.34	161.85		161.85
2. ROC/PA ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	204.82		204.82	228.00		228.00
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)						
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			367.16			389.85
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)			0.00			0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			367.16			389.85
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2010-11 Actual			2011-12 Budget		
1. Homeowners' Exemption (Object 8021)	32,210.12		32,210.12	31,872.00		31,872.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	4,502,647.04		4,502,647.04	4,481,357.00		4,481,357.00
5. Unsecured Roll Taxes (Object 8042)	102,485.17		102,485.17	102,485.00		102,485.00
6. Prior Years' Taxes (Object 8043)	7,592.88		7,592.88	7,593.00		7,593.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00
8. Ed. Rev. Augmentation Fund (IERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8046, 8047 & 8625) (Only if not counted in redevelopment agency's limit)	6,088.00		6,088.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	4,651,023.21	0.00	4,651,023.21	4,623,307.00	0.00	4,623,307.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	4,651,023.21	0.00	4,651,023.21	4,623,307.00	0.00	4,623,307.00

	2010-11 Calculations			2011-12 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
9. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			65,949.42			52,993.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			65,949.42			52,993.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	159,201.00		159,201.00	159,460.00		159,460.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	800.00		800.00	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		186,055.00	186,055.00		179,511.00	179,511.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**			0.00			0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**			0.00			0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**			0.00			0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**			0.00			0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**			0.00			0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00		0.00	0.00		0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**			0.00			0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	81,623.00		81,623.00	87,822.00		87,822.00
35. Class Size Reduction, Grade 9 (Object 8590)**			0.00			0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	241,624.00	186,055.00	427,679.00	247,282.00	179,511.00	426,793.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	30,672.00		30,672.00	30,375.00		30,375.00
38. TOTAL STATE AID (Lines C36 plus C37)	272,296.00	186,055.00	458,351.00	277,657.00	179,511.00	457,168.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	6,520,002.18		6,520,002.18	5,745,777.00		5,745,777.00
4. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	4,417.39		4,417.39	2,000.00		2,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			5,511,192.38			5,928,202.37
2. Inflation Adjustment			0.9746			1.0251
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			1.1037			1.0618
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			5,928,202.37			6,452,558.86
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			4,651,023.21			4,623,307.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			44,059.20			46,782.00
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			458,351.00			457,168.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			458,351.00			457,168.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			3,464.02			1,769.04
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			4,654,487.23			4,625,076.04
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero)			458,351.00			457,168.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			4,654,487.23			
b. State Subventions (Line D8)			458,351.00			
c. Less: Excluded Appropriations (Line C23)			65,949.42			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			5,046,888.81			

	2010-11 Calculations			2011-12 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			5,928,202.37			6,452,558.86
12. Appropriations Subject to the Limit (Line D9d)			5,046,888.81			

* Please provide below an explanation for each entry in the adjustments column.

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

Paula Rigney
Gann Contact Person

415-332-3190
Contact Phone Number

Sausalito Marin City School District

Meeting: Regular Meeting : FINANCE

Created : September 16, 2011 at 05:13 PM

2. Willow Creek Academy's State of California Unaudited Actuals Report for the 2010/2011 School Year (v)

September 22, 2011

Status:

Quick Summary / Abstract

Presentation and Board Acceptance of the Mandated State Report (J-200) of Actual Revenues and Expenditures for the Prior Fiscal Year 2010/2011

Background/Analysis/Financial Impact/Legal Implications

Submitted by Clark Warden, Treasurer, Willow Creek Academy:

The report compares actual year-end results with the 2nd Interim Budget prepared in February, 2011.

Actual Net Revenues of \$70,175 were about \$66,000 more than budgeted at the 2nd Interim. Major differences were as follows:

1. Expenses relating to hiring a new Assistant Principal - \$30,200 budgeted, no actual expenses. It was anticipated in February that recruiting costs and several months of salary would likely be incurred. The position was filled subsequent to year end at no cost for fiscal 2011.
2. Free, reduced and full pay lunch program - as previously reported, both revenue and expenses were lower than anticipated, with expenses reduced more than revenue. Net expenses budgeted at \$17,212 compared to actual of \$5,561 before any allocated labor, a savings of \$11,651.
3. Other increases in a number of categories of Public Revenue (excluding lunch income, above) produced a Public Revenue increase of \$35,850 over budget. These increases were generally the result of changes in State funding and Federal programs that were not finalized or anticipated in February.
4. Following discussions with the District, \$10,000 was budgeted for Encroachment, Special Education. However, no charges for these services were actually allocated to WCA for the year.

The above increases in revenue or expense reductions vs. budget totaled \$87,701, but were offset by expenses in other areas including Staff Development (\$16,889 over) and Office and Related Supplies (\$9,647 over resulting from year-end purchasing for the following year), plus or minus other less significant variations.

The Balance Sheet cash at year-end including cash with the County totaled \$221,455 compared to a reserve requirement of \$89,000 (5% of Expenditures). Accounts payable of

\$217,192 were offset by Public accounts receivable of \$216,018.

In summary, plusses more than offset negative variances, and Willow Creek Academy ended the year in good shape financially.

Recommendation

Willow Creek Academy recommends the Board take action to accept Willow Creek Academy's State of California Unaudited Accruals Report for the 2010/2011 School Year.

Associated File Attachments



wca 10-11 unaudited actuals sacs-final (Files)

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2010-11 Unaudited Actuals	2011-12 Budget
01	General Fund/County School Service Fund	G	
09	Charter Schools Special Revenue Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund		
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
53	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund	G	G
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
51A	Analysis of Bonded Indebtedness		
53A	Analysis of Restricted Levies		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
ACC	Average Daily Attendance - County Charter		
ADC	Average Daily Attendance - District Charter	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ICR	Indirect Cost Rate Worksheet	S	
L	Lottery Report	GS	
NCMOE	No Child Left Behind Maintenance of Effort	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2010-11 Unaudited Actuals	2011-12 Budget
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
RLCC	Revenue Limit Summary - County Charter		
RLDC	Revenue Limit Summary - District Charter		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
VENUES									
1) Revenue Limit Sources		8010-8099	0.00	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	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	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	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	0.00	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	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	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	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	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	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	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	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) As of July 1 - Unaudited									
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Components of Ending Fund Balance (Actuals)									
a) Reserve for 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				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	0.00	0.00				
b) Designated Amounts									
Designated for Economic Uncertainties		9770	0.00	0.00	0.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations		9780	0.00	0.00	0.00				
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
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				0.00	0.00	0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
SETS									
Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			0.00	0.00	0.00				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00	0.00	0.00				

			2010-11 Unaudited Actuals			2011-12 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00				
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers									
Restricted Revenue Limit Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		0.00	0.00		0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	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	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
Federal Revenue (incl. ARRA)	All Other	8290	0.00	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	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		0.00	0.00		0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311		0.00	0.00		0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	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	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Early Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	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	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Agency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	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	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	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	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	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	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	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	0.00	0.0%
PERS		3201-3202	0.00	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	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	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	0.00	0.0%
Workers' Compensation		3601-3602	0.00	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	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	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	0.00	0.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	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	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	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	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	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	0.00	0.0%
Dues and Memberships		5300	0.00	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	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	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	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	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	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	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	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/IP Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	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	0.00	0.0%
Other Debt Service - Principal		7439	0.00	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	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
FUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	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	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	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	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	0.00	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	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	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	0.00	0.00	0.0%

			2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) Revenue Limit Sources		8010-8099	0.00	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	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	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	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) Other Outgo	9000-9999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	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	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Components of Ending Fund Balance (Actuals)									
a) Reserve for									
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				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	0.00	0.00				
b) Designated Amounts									
Designated for Economic Uncertainties		9770	0.00	0.00	0.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations (by Resource/Object)		9780	0.00	0.00	0.00				
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
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 (by Resource/Object)		9760				0.00	0.00	0.00	
d) Assigned									
Other Assignments (by Resource/Object)		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	

Willow Creek Academy
Sausalito Marin City Elementary
Marin County

Unaudited Actuals
General Fund
Exhibit: Restricted Balance Detail

21 65474 6118491
Form 01

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	1,053,009.00	1,165,566.00	10.7%
2) Federal Revenue		8100-8299	138,093.00	95,590.00	-30.8%
3) Other State Revenue		8300-8599	257,202.00	180,671.00	-29.8%
4) Other Local Revenue		8600-8799	402,805.00	428,886.00	6.5%
5) TOTAL, REVENUES			1,851,109.00	1,870,713.00	1.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	958,576.00	977,497.00	2.0%
2) Classified Salaries		2000-2999	205,899.00	223,000.00	8.3%
3) Employee Benefits		3000-3999	193,578.00	212,134.00	9.6%
4) Books and Supplies		4000-4999	172,310.00	186,500.00	8.2%
5) Services and Other Operating Expenses		5000-5999	244,462.00	280,244.00	14.6%
6) Depreciation		6000-6999	4,950.00	4,950.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,158.00	10,064.00	769.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,780,933.00	1,894,389.00	6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			70,176.00	(23,676.00)	-133.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			70,176.00	(23,676.00)	-133.7%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	188,707.00	258,883.00	37.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			188,707.00	258,883.00	37.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			188,707.00	258,883.00	37.2%
2) Ending Net Assets, June 30 (E + F1e)			258,883.00	235,207.00	-9.1%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	1,119.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	58,579.00		
Other Designations		9780	199,185.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		235,207.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	58,579.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	162,875.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	198.00		
4) Due from Grantor Government		9290	214,702.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	1,119.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	50,885.00		
e) Accumulated Depreciation - Buildings		9435	(16,960.00)		
f) Equipment		9440	10,908.00		
g) Accumulated Depreciation - Equipment		9445	(6,232.00)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			476,074.00		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	121,085.00		
2) Due to Grantor Governments		9590	92,812.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	3,295.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			217,192.00		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			258,882.00		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,053,009.00	1,165,566.00	10.7%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			1,053,009.00	1,165,566.00	10.7%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	47,954.00	58,320.00	21.6%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	90,139.00	37,270.00	-58.7%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			138,093.00	95,590.00	-30.8%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	76,784.00	78,246.00	1.9%
Child Nutrition Programs		8520	4,024.00	3,120.00	-22.5%
Mandated Costs Reimbursements		8550	5,325.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	26,709.00	27,499.00	3.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	144,360.00	71,806.00	-50.3%
TOTAL, OTHER STATE REVENUE			257,202.00	180,671.00	-29.8%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	14,897.00	21,360.00	43.4%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	723.00	650.00	-10.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	387,185.00	406,876.00	5.1%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			402,805.00	428,886.00	6.5%
TOTAL, REVENUES			1,851,109.00	1,870,713.00	1.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	814,228.00	804,497.00	-1.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	144,348.00	173,000.00	19.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			958,576.00	977,497.00	2.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	135,264.00	155,000.00	14.6%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	70,635.00	68,000.00	-3.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			205,899.00	223,000.00	8.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	85,714.00	91,838.00	7.1%
Health and Welfare Benefits		3401-3402	42,292.00	44,000.00	4.0%
Unemployment Insurance		3501-3502	9,921.00	19,328.00	94.8%
Workers' Compensation		3601-3602	16,744.00	17,887.00	6.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	38,907.00	39,081.00	0.4%
TOTAL, EMPLOYEE BENEFITS			193,578.00	212,134.00	9.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	17,289.00	17,500.00	1.2%
Books and Other Reference Materials		4200	446.00	500.00	12.1%
Materials and Supplies		4300	34,053.00	50,500.00	48.3%
Noncapitalized Equipment		4400	48,086.00	15,000.00	-68.8%
Food		4700	72,436.00	103,000.00	42.2%
TOTAL, BOOKS AND SUPPLIES			172,310.00	186,500.00	8.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	1,423.00	3,500.00	146.0%
Insurance		5400-5450	7,747.00	5,000.00	-35.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	43,181.00	47,417.00	9.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	184,792.00	212,027.00	14.7%
Communications		5900	7,319.00	12,300.00	68.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			244,462.00	280,244.00	14.6%
DEPRECIATION					
Depreciation Expense		6900	4,950.00	4,950.00	0.0%
TOTAL, DEPRECIATION			4,950.00	4,950.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments		7141	0.00	10,000.00	New
Payments to Districts or Charter Schools		7142	0.00	0.00	0.0%
Payments to County Offices		7143	0.00	0.00	0.0%
Payments to JPAs					
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	1,158.00	64.00	-94.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,158.00	10,064.00	769.1%

Willow Creek Academy
 Sausalito Marin City Elementary
 Marin County

Unaudited Actuals
 Charter Schools Enterprise Fund
 Expenses by Object

21 65474 6118491
 Form 62

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			1,780,933.00	1,894,389.00	6.4%

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

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	1,053,009.00	1,165,566.00	10.7%
2) Federal Revenue		8100-8299	138,093.00	95,590.00	-30.8%
3) Other State Revenue		8300-8599	257,202.00	180,671.00	-29.8%
4) Other Local Revenue		8600-8799	402,805.00	428,886.00	6.5%
5) TOTAL, REVENUES			1,851,109.00	1,870,713.00	1.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		1,277,012.00	1,297,295.00	1.6%
2) Instruction - Related Services	2000-2999		302,485.00	344,596.00	13.9%
3) Pupil Services	3000-3999		73,579.00	103,000.00	40.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		90,993.00	100,017.00	9.9%
8) Plant Services	8000-8999		35,706.00	39,417.00	10.4%
9) Other Outgo	9000-9999	Except 7600-7699	1,158.00	10,064.00	769.1%
10) TOTAL, EXPENSES			1,780,933.00	1,894,389.00	6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			70,176.00	(23,676.00)	-133.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			70,176.00	(23,676.00)	-133.7%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	188,707.00	258,883.00	37.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			188,707.00	258,883.00	37.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			188,707.00	258,883.00	37.2%
2) Ending Net Assets, June 30 (E + F1e)			258,883.00	235,207.00	-9.1%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	1,119.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	58,579.00		
Other Designations (by Resource/Object)		9780	199,185.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		235,207.00	

Willow Creek Academy
Sausalito Marin City Elementary
Marin County

Unaudited Actuals
Charter Schools Enterprise Fund
Exhibit: Restricted Balance Detail

21 65474 6118491
Form 62

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
	Total, Restricted Balance	0.00	0.00

Description	2010-11 Unaudited Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education						
a. Kindergarten						
b. Grades One through Three						
c. Grades Four through Six						
d. Grades Seven and Eight						
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	0.00	0.00	0.00	0.00	0.00	0.00
HIGH SCHOOL						
4. General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY SUPPLEMENT						
County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	0.00	0.00	0.00	0.00	0.00	0.00
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2010-11 Unaudited Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	0.00	0.00	0.00	0.00	0.00	0.00
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit	204.82	205.33	205.33	228.00	228.00	228.00
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)						
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*	204.82	205.33	205.33	228.00	228.00	228.00

*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2008-09 through 2014-15.

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated			0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation			0.00	0.00	0.00	0.00
Total capital assets being depreciated, net			0.00	0.00	0.00	0.00
Governmental activity capital assets, net			0.00	0.00	0.00	0.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			50,885.00			50,885.00
Equipment			10,908.00			10,908.00
Total capital assets being depreciated			61,793.00	0.00	0.00	61,793.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			(13,568.00)	(3,392.00)		(16,960.00)
Equipment			(4,674.00)	(1,558.00)		(6,232.00)
Total accumulated depreciation			(18,242.00)	(4,950.00)	0.00	(23,192.00)
Total capital assets being depreciated, net			43,551.00	(4,950.00)	0.00	38,601.00
Business-type activity capital assets, net			43,551.00	(4,950.00)	0.00	38,601.00

Charter Number: 351

To the entity that approved the charter school:

2010-11 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b).

Signed: _____ Date: _____
Charter School Official
(Original signature required)

Printed Name: Caroline Cooper Title: Principal

To the County Superintendent of Schools:

2010-11 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a).

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

Printed Name: Margaret Bonardi Title: Business Manager

To the Superintendent of Public Instruction:

2010-11 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

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

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

For Approving Entity:

Margaret Bonardi
Name

Business Manager
Title

415-332-3191 x15
Telephone

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

For Charter School:

Donna Strong
Name

Business Services Manager
Title

530-647-1733
Telephone

donnas@adminres.com
E-mail Address

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Governmental activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			15,570.00		12,275.00	3,295.00	3,295.00
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	15,570.00	0.00	15,570.00	0.00	12,275.00	3,295.00	3,295.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 0.00
2. Contracted general administrative positions not paid through payroll _____
 - a. Enter the costs, if any, of general administrative positions performing services on site but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 1,358,053.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 0.00%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	80,608.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	10,385.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	0.00
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	90,993.00
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	90,993.00

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,272,062.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	302,485.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	73,579.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	0.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	0.00
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	35,706.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	1,683,832.00

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

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

5.40%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2012-13 see www.cde.ca.gov/fg/ac/ic/)
(Line A10 divided by Line B18)

5.40%

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)	90,993.00
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (0%) times Part III, Line B18); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (0%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	0.00
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	0.00

Approved indirect cost rate: 0.00%
Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	23,096.00		3,613.00	26,709.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		23,096.00	0.00	3,613.00	26,709.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	23,096.00			23,096.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		3,613.00	3,613.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		23,096.00	0.00	3,613.00	26,709.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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

*Pursuant to Government Code Section 8880.4.5(a)2(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness

Section I - Expenditures	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,780,933.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	173,108.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	4,950.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	1,158.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	0.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			0.00
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				6,108.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				1,601,717.00
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				1,601,717.00

Section II - Expenditures Per ADA		2010-11 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form ADC, Annual ADA column, lines 3, 6, and 26) or (Form ACC, Annual ADA column, lines 8, 22, 25, and 33, minus lines 18 and 19)		205.33
B. Supplemental Instructional Hours converted to ADA (Form ADC, Annual ADA column, lines 21 and 27) or (Form ACC, Annual ADA column, lines 36a & b and 37a & b) (Currently not collected due to flexibility provisions of SBX3 4, as amended by SB 70)		
C. Total ADA before adjustments (Lines A plus B)		205.33
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		205.33
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,800.70
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year MOE Calculation) (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,383,330.00	8,227.25
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	1,383,330.00	8,227.25
B. Required effort (Line A.2 times 90%)	1,244,997.00	7,404.53
C. Current year expenditures (Line I.G and Line II.F)	1,601,717.00	7,800.70
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	45,443.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			0.00
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			0.00
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				45,443.00

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

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. SFSF/Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	1,601,717.00	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,800.70
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

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

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

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

Goal Instructional Goals	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	1,615,203.00	0.00	1,615,203.00	90,993.00		1,706,196.00
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	0.00	0.00	0.00	0.00		0.00
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					73,579.00	73,579.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					1,158.00	1,158.00
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	0.00		0.00
----	Indirect Costs Charged to Other Funds (Fund 01, Functions 7200-7600, Object 7350)				0.00		0.00
----	Total General Fund and Charter Schools Funds Expenditures	1,615,203.00	0.00	1,615,203.00	90,993.00	74,737.00	1,780,933.00

General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	1,277,012.00	0.00	0.00	302,485.00	0.00	0.00	0.00			0.00	35,706.00	1,615,203.00
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services								0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		1,277,012.00	0.00	0.00	302,485.00	0.00	0.00	0.00	0.00	0.00	0.00	35,706.00	1,615,203.00

* Functions 7100-7199 for goals 8100 and 8500

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

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	10,385.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	80,608.00
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	Total Central Administration Costs in General Fund and Charter Schools Fund:	90,993.00
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	1,615,203.00
2	Total Allocated Costs (from Form PCR, Column 2, Total)	0.00
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	1,615,203.00
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	0.00
D. Total Direct Charged and Allocated Costs (B3 + C5)		1,615,203.00
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.63%

Unaudited Actuals
2010-11
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	73,579.00				73,579.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				1,158.00	1,158.00
Total Other Costs	73,579.00	0.00	0.00	1,158.00	74,737.00

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Unaudited Actuals
2011-12 Budget
Technical Review Checks

Willow Creek Academy
Sausalito Marin City Elementary

Marin County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (W) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>

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

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

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

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

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

Checks Completed.

SACS2011ALL Financial Reporting Software - 2011.2.0
9/8/2011 5:17:17 PM

21-65474-6118491

Unaudited Actuals
2010-11 Unaudited Actuals
Technical Review Checks

Willow Creek Academy
Sausalito Marin City Elementary

Marin County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (W) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>

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

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

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

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

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

PY-EFB=CY-BFB-RES-CH - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. To assist those charter schools that are reporting in SACS for the current year, but reported in the alternative form last year, Charter School Alternative Form prior year ending fund balances have been included in the SACS software to compare to the total of the SACS beginning balances for all resources. PASSED

BALANCE-FDxRS-AGENCY - (F) - Assets (objects 9100-9499) minus Liabilities (objects 9500-9699) must total zero by fund and resource for agency funds 76 and 95. PASSED

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

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

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

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

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

Percentage of plant services costs attributable to general administration (Part I, Line C) is 0.00%
 Explanation: All general administration services are performed off site by a service provider.

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

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

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

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

Board and Superintendent (Form ICR, Part III, Line B7) 0.00
Explanation: No board or superintendent costs are paid by the charter school.

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

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

Other General Administration, less portion charged to restricted resources or specific goals
(Form ICR, Part III, Line A1) 76,492.00
Ratio is 0.00%

Explanation: There are no board/superintendent charges. All administrative services are performed off site by a service provider.

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

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

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

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

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

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

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

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

EXPORT CHECKS

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

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

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

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

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

Checks Completed.

Export Log
Period: Unaudited Actuals
Type of Export: Official

=====

LEA: 21-65474-6118491 Willow Creek Academy

☐ Check for LEA: 21-65474-6118491 is good

Export of USER General Ledger started at 9/9/2011 2:39:22 PM

OFFICIAL Header for LEA: 21-65474-6118491 Willow Creek Academy
VERSION 2011.2.0

Fiscal Year: 2010-11
Type of Data: Unaudited Actuals
Number of records exported in group 1: 127

Fiscal Year: 2011-12
Type of Data: Budget
Number of records exported in group 2: 76

Export USER General Ledger completed at 9/9/2011 2:39:22 PM

Export of Supplementals (USER ELEMENTs) started at 9/9/2011 2:39:22 PM
Fiscal Year: 2010-11
Type of Data: Unaudited Actuals
Number of records exported in group 3: 740

Fiscal Year: 2011-12
Type of Data: Budget
Number of records exported in group 4: 127

Export of Supplemental (USER ELEMENTs) completed at 9/9/2011 2:39:22 PM

Export of Explanations started at 9/9/2011 2:39:22 PM
Fiscal Year: 2010-11
Type of Data: Unaudited Actuals
Number of records exported in group 5: 3

Export of Explanations completed at 9/9/2011 2:39:22 PM

Export of TRC Log started at 9/9/2011 2:39:22 PM
Fiscal Year: 2010-11
Type of Data: Unaudited Actuals
Number of records exported in group 6: 72

Fiscal Year: 2011-12
Type of Data: Budget
Number of records exported in group 7: 42

Export of TRC Log completed at 9/9/2011 2:39:22 PM

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

Exported to file: C:\SACS2011ALL\Official\21654746118491A.DAT

End of Official Export Process



Sausalito Marin City School District

Meeting: Regular Meeting : FINANCE

Created : September 16, 2011 at 05:13 PM

3. Declaration to Exception to Class Size Maximum (D)

September 22, 2011

Status:

Discussion Item

Quick Summary / Abstract

Small school districts may qualify to receive Class Size Reduction funding for classes with an average of up to 22 pupils. In order to qualify, a district must have only one school that serves kindergarten and grades one through three, there can be no more than two classes per participating grade level, and the school district's governing board must make a statement or public declaration that all possible alternatives to averaging have been exhausted and the district is unable to achieve the 20:1 ratio in a way that is educationally acceptable.

Recommendation

Staff recommends the Board make the statement: All possible alternatives to averaging have been exhausted and the district is unable to achieve the 20:1 ratio in a way that is educationally acceptable.

Sausalito Marin City School District

Created : September 16, 2011 at 05:14 PM

Meeting: Regular Meeting : GOVERNANCE

1. Adopt Vision Statement (v)

September 22, 2011

Status:

Background/Analysis/Financial Impact/Legal Implications

Background

Supported by a grant from the Marin Community Foundation, FSG was retained by the Sausalito Marin City School District (SMCSD) Board to facilitate its engagement with the community on the District's vision for success, to inform the decision about the District's future structure and to advise on the leadership search for a new Superintendent. From March 2011 through to July, 2011, FSG conducted the following activities:

Three community engagement meetings

- School visits with board members to both district-run and charter schools in the bay area
- Secondary research on school and district success
- Modeling and analysis of the district's financial situation
- Gathering community input on qualities needed in the Superintendent and drafting an initial job search description (although further activities on this front were suspended pending negotiations with the Marin County Office of Education)

A workshop was held to review and discuss recommendations on July 19. Trustees have agreed to meet monthly to continue planning.

Analysis

FSG's main role was to support the Board's decision making processes by sharing information and analysis and facilitating productive interactions among Board members and among the Board members and the community. Secondly, at the conclusion of this phase of work, FSG has offered set of recommendations on the steps which the SMCSD Board may want to deliver towards achieving its vision.

Attached is the draft Vision Statement and the final FSG report.

Superintendent Pitts will lead Trustees in a review and discussion of next steps including community engagement as Trustees consider adopting the vision and developing strategic actions.

Financial Impact

None.

Legal Implications

None at this time. Strategic plans are part of the school boards charge as elected officials. Specific goals and actions will need to be aligned with the strategic priorities.

Recommendation

The Superintendent recommends Board adoption of the Vision Statement.

Associated File Attachments



[vision statement \(Files\)](#)



[smcsd-fsg recommendations-08-09-11 \(Files\)](#)



1895 - 2011

SAUSALITO MARIN CITY SCHOOL DISTRICT

200 Phillips Drive, Marin City, CA 94965

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

www.sausalitomarincityschools.org

Dr. Valerie Pitts, Superintendent

Trustees (alphabetical)

KAREN BENJAMIN

THOMAS NEWMAYER, President

SHIRLEY THORNTON, Ed.D.

MARK TROTTER

WILLIAM J. ZIEGLER

DRAFT

September 22, 2011

Sausalito Marin City School District Vision Statement

All students are academically and socially prepared
for success on the path to college and career.

DRAFT



August 9, 2011

SUMMARY OF FSG RECOMMENDATIONS PREPARED FOR SMCSO BOARD

BACKGROUND

Supported by a grant from the Marin Community Foundation, FSG was retained by the Sausalito Marin City School District (SMCSD) Board to facilitate its engagement with the community on the district's vision for success, to inform the decision about the district's future structure and to advise on the leadership search for a new superintendent. From March 2011 through to July, 2011, FSG conducted the following activities:

- Three community engagement meetings
- School visits with board members to both district-run and charter schools in the bay area
- Secondary research on school and district success
- Modeling and analysis of the district's financial situation
- Gathering community input on qualities needed in the Superintendent and drafting an initial job search description (although further activities on this front were suspended pending negotiations with the Marin County Office of Education)

In the course of our work, FSG's main role was to support the Board's decision making processes by sharing information and analysis and facilitating productive interactions among Board members and among the Board members and the community. Secondly, at the conclusion of this phase of work, we would also like to offer a set of FSG's recommendations – our own point of view – on the steps which the SMCSD Board should take to deliver on its vision.

FSG RECOMMENDATIONS ON KEY AREAS OF EXECUTION

- 1) **SMCSD Board Should Formally Adopt the Vision of Success for All Students.** Over the past year the Board, with input from the community, has crafted an ambitious vision for the district where "*All students are academically and socially prepared for success on the path to college and career.*" All Board members agree that this high-level vision should guide the District's actions in the future. The Board should move to adopt this vision formally and use it to guide subsequent actions.
- 2) **SMCD Board Should Prioritize Leadership and Talent Management, Starting with the Superintendent.** Research, observations during school visits and experience confirm that it is people

dedicated to the success of all students in the district at all levels – superintendent, district staff, teachers, support staff – who are going to make the vision a reality. Therefore:

- a) **Formally Hire a Permanent District Superintendent in 2012.** The District, at the recommendation of the Marin County Office of Education, has hired Valerie Pitts (a Superintendent at the neighboring Larkspur school district) on a part-time basis to lead the SMCS D district over the next year. FSG believes that the SMCS D Board should:
- i. Define expectations and benchmarks for the Superintendent. Based on our work with the district these expectations must include:

Preparing Students for College and Career

- Ensuring that all students within the SMCS D reach high levels of achievement and are academically and socially on track for college and career;
- Leading the board, staff and community members through a process of change management in order to increase student performance and parent satisfaction in all of the District's schools;
- Keeping the school board up to date on the District's progress on goals and engaging their support to push forward important initiatives;

Engaging the Community

- Building and maintaining strong, constructive relationships with students, parents, and staff in order to build a stronger sense of inclusion and community in the District;
- Serving as the face of SMCS D by representing the District at county meetings, local events, and other public functions;
- Interfacing with key partners, including community agencies, representatives of local groups, county education officials, and philanthropic funders;

Maintaining Sound Fiscal Discipline and Operations Performance

- Assuming oversight for district finances, operations, human resources and all other administrative functions;
- Supervising principals, administrative staff, and other District employees;
- Ensuring that SMCS D meets its academic, fiduciary and other county, state and federal education department requirements.

- ii. Formally evaluate the Superintendent's performance as of January 2012 with independently gathered 360° feedback from school board members, district and school staff and a sampling of parents.
- iii. Hire a Superintendent in a permanent capacity in the context of a formal search.
- b) **Task the Superintendent with Human Capital Management as a top priority.**
- i. *Develop Human Capital Strategy:* Who to hire, when, how to find them and create clear, well-thought out process for staff induction and periodic performance assessment.
- ii. *Implement a System of Performance Evaluation:* Set clear, agreed-upon metrics for success and work with staff to track outcomes against goals, learning from process.
- iii. *Foster Collaboration and On-the-Job Training:* Identify staff Professional Development areas and provide targeted support.
- iv. *Manage Responsively:* Help school leaders to effectively manage their staff and take feedback.

3) Increase Oversight in District Financial Management

- a) **Bring Back a Finance/Operations Committee.** Ensure oversight of department-level budgeting and other financial decisions – include representatives from the board and relevant departments.

- b) **Strengthen Financial Management System.** Develop a results based budget that prioritizes short term needs and long term goals. Employ a cost-center approach to facilitate evaluation, oversight and accountability of department heads (Superintendent, Facilities, Finance, SPED, School Sites).
- c) **Get Leaner.** Engage and empower department heads to drive change with an emphasis on efficiency, elimination of waste and redundancy.

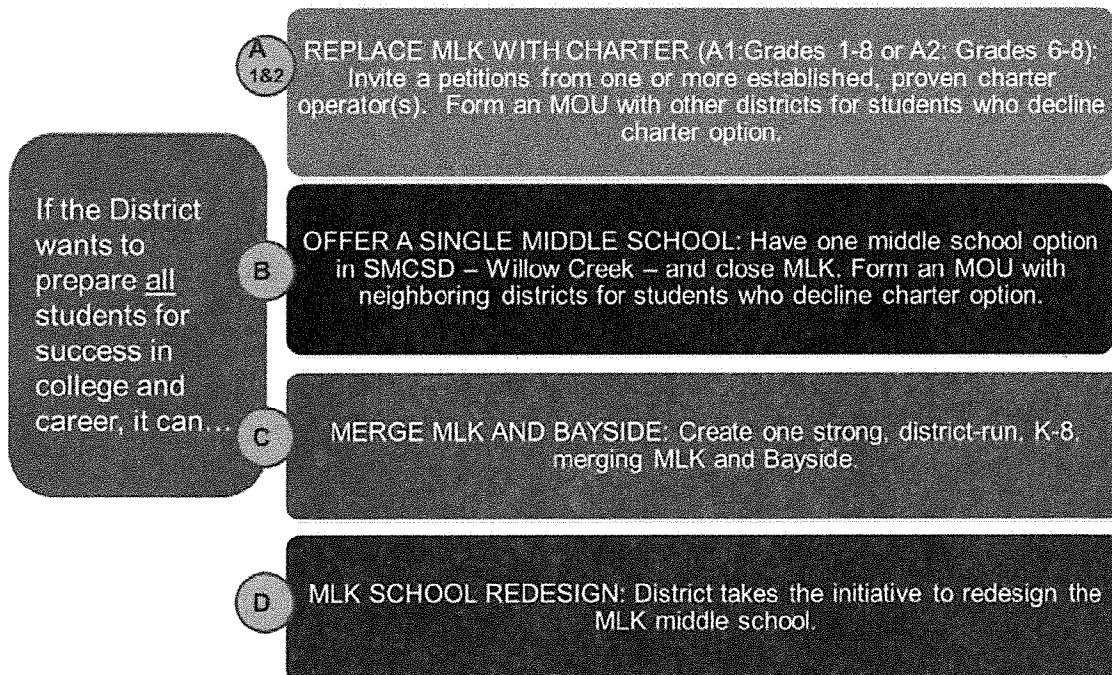
4) Strengthen Board Processes

- a) **Increase Communications with District and School Leaders – Particularly Concerning School and District Performance.** Develop reporting mechanisms and ability to discuss actions taken to address issues
 - i. Insist on Strong School Culture: Consistent conduct expectations, sense of school pride, environment is clean, orderly, safe and students bring their best selves to campus each day.
 - ii. Enforce High Expectations for Student Achievement: Instructional program is rigorous, college-prep, with scaffolding to ensure students meet achievement goals.
 - iii. Prepare Students for Transitions: Backwards map K-8 curriculum from HS requirements.
 - iv. Align People, Time, Money, Program: Provide flexibility at the school site to leverage resources to best support student learning in exchange for accountability on outcomes
- c) **Create More Opportunities for Contact with the Community.** Maintaining communication with the community – especially parents and community leaders – should be done at all levels within the district – teachers, principals, district leaders and the Board. Board members in particular should seek more opportunities to interact with community members at events other than formal board meetings using the formal comment period.

FSG RECOMMENDATIONS ON DISTRICT RESTRUCTURING OPTIONS

Many options were considered in aligning the district structure with the vision, but a narrower set of feasible choices emerged (see Figure 1).

Figure 1. Feasible SMCS D Restructuring Choices



Although none of the choices present a “silver bullet” solution, the district should:

- 5) **Invest in a Re-Design Program for MLK.** Currently the district is pursuing an de-facto re-design of MLK – with new leadership, turnover in 3 of the 4 teaching positions – but should launch a formal re-design process for the school that includes the following actions:
 - a) **Create a Re-design Team and Process.** Assemble an advisory team that includes Board members, the Superintendent, parents and external experts to launch the process. This team could benefit from the experience of other districts in the Bay Area (especially Oakland Unified) in determining the steps in the process from choosing an academic “concept” (e.g., arts/technology focus) to engaging community members and re-branding the school.
 - b) **Hire a Full Time Principal in 2011.** Hire in a full-time principal to lead the actual transition and school re-opening process in 2011/early 2012.
- 6) **Take Action to Ensure Meaningful Changes at MLK**
 - a) **Adopt a Review Timeframe and Monitor Progress.** The success of the district’s re-design process should be evident in a 2.5-3 year timeframe (~1 year for the re-design effort itself to launch the new school in the Fall 2012, 1 year to observe changes in culture and discipline, 1 year to observe significant changes in student performance through grades, frequent skills-based testing, formal CA testing)
 - b) **Take Action Based on Results.** Should significant progress not be observed by mid-2014, the SMCSB Board should pursue an outside provider with expertise to take over MLK and turn it into a high performing middle school with the option of offering a K-8 education (or a Middle School and High School combination) pending results for students. Should no charter candidate with sufficient credibility and experience emerge during the cultivation process the Board should move to offer a single Middle School in the district (Willow Creek Charter School) and allow students who opt out from the charter model to attend schools in neighboring districts per formally negotiated agreements.

Table 1: Table of District Re-Structuring Options

Options	Impact on Student Success	Other Pros	Other Cons
A 1&2: Replace MLK with Charter	<ul style="list-style-type: none"> • Positive for most students: Established operator could bring in a model and academic program proven to work with students • Diversity of educational options would increase likelihood of fit with student needs • Some parents would choose out of district placement 	<ul style="list-style-type: none"> • New organization can provide a fresh start, new reputation and change community perception • School would have increased flexibilities vis a vis collective bargaining arrangements and Ed Code restrictions 	<ul style="list-style-type: none"> • Need high-quality operator with a proven track record to persuade parents and provide viable option (counter local opposition) • Unless relationship is built now, have to wait until '12-'13 school year • Still need to provide options for students who "opt out" (i.e. don't attend either WC or new middle school) • District would need to evaluate agreements vis a vis WC – make a case for differing resource allocations and relationships
B: Offer a Single Middle School	<ul style="list-style-type: none"> • Positive for most students: WC has high outcomes for diverse body of students and other local district schools have strong academic performance • However, WC does not succeed with all students – would those students succeed in other local district schools? 	<ul style="list-style-type: none"> • Students have opportunity to attend local, high-performing school • With school closure, district has significant resources to put towards students in other placements 	<ul style="list-style-type: none"> • Not clear WC and other districts will be interested in taking in MLK students and/or what the cost will be for these arrangements • Community will likely oppose closing the local school without another Marin City option • Are out of district schools able to serve SMCS student needs and get them on a path to college?
C: Merge MLK and Bayside	<ul style="list-style-type: none"> • Potentially positive: • Merger itself would not change outcomes for students – would need outstanding and stable leaders, teachers, oversight 	<ul style="list-style-type: none"> • Combines grade levels easing transitions • Makes students immediately a part of a larger school community • Opportunity for one principal to oversee both schools in a sustainable way • Increased sharing of resources (funding, staff, etc.) 	<ul style="list-style-type: none"> • Difficult to change perceptions and reputation of the school • Difficult to increase enrollment (small population in the district) • Significant community opposition depending on school location

D:
MLK School
Redesign

- **Potentially positive:**
- Would need to develop a very different academic program model (i.e. blended learning, arts & technology, STEM magnet, etc.) and attract outstanding leaders and teachers
- Allows district to over-time broaden enrollment beyond current student population
- Less community opposition than some options
- Difficult to change perceptions and reputation of the school
- Re-design process would be expensive and extensive

Sausalito Marin City School District

Meeting: Regular Meeting : CONSENT AGENDA

Created : September 16, 2011 at 05:15 PM

1. Approval of the minutes of the regular meeting of August 25, 2011 (v) (c)

September 22, 2011

Status:

Associated File Attachments



08-25-11-agn-regular (Files)

Sausalito Marin City School District Minutes

Created: September 16, 2011 at 02:45 PM

Regular Board Meeting

August 25, 2011

Thursday, 06:00 PM

District Office
630 Nevada Street
Sausalito

Attendees

Karen Benjamin
Thomas Newmeyer
Shirley Thornton
Mark Trotter
William Ziegler
Valerie Pitts

Superintendent

non-voting

Meeting Minutes

Shirley Thornton participated via teleconference.

CALL TO ORDER 5:30 PM

Minutes

President Newmeyer called the meeting to order at 5:32 p.m.

1. Addressing the Board Prior to Closed Session (D)

Minutes

There was no public comment.

CLOSED SESSION 5:35 PM

Minutes

Open session convened at 6:15 p.m.

1. With respect to every item of business to be discussed in Closed Session pursuant to GC Section 54956.8: LEASE AGREEMENTS AND SERVICE CONTRACTS (V)

OPEN SESSION 6:00 PM

1. Report Out from Closed Session (V)

Minutes

President Newmeyer reported that there was no action taken in closed session.

2. Governance Workshop (D)

Communication Plans and Protocols

Minutes

Superintendent Pitts reviewed draft Governance Protocols, edited with specifics from the Board's last discussion. Highlights included: • Board requests for information

• Superintendent appointed committees Finance: Trustees Newmeyer and Ziegler will serve; plan quarterly meetings. Planning: Trustee Thornton will serve.

• Assessments Trustee Benjamin favors Tier I interventions. Trustee Thornton favors alternative ways to address students' needs without 'labeling'. Superintendent Pitts may schedule Director of Special Education, Dr. Karen Steele, to report in September on what she is observing in the programs.

• Staffing Superintendent Pitts is preparing a staffing/enrollment report for the next meeting.

• Interventions/student support

• Handling complaints The Board believes they have been minimal. Superintendent Pitts requested that board members refer complaints to the principal or superintendent.

• Visiting schools Board members are encouraged to visit each school.

• Reordering of agendas and board meeting packets. Recognitions, celebrations and reports are now at the beginning of the agenda. Board packets will be distributed the Friday before the meeting. Some board members favor changing the online format; the CSBA program is difficult to maneuver. Superintendent Pitts showed a sample PDF format for future consideration.

• Self monitoring of the governance team Superintendent Pitts will bring a sample annual self-evaluation to the next meeting.

• Communication with the Board An email distribution group, trusteesmcsd@marin.k12.ca.us, has been established for persons to contact board members. The board president is responsible for responses where the first addressee is the board. The superintendent is responsible for responding if the email was first addressed to the superintendent and cc'd to the board.

Superintendent Pitts referenced the FSG Summary attachment in the Board Packet.

Superintendent Pitts asked for feedback on Governance Protocols, items yet to be addressed that can be discussed at the next board meeting. She encouraged board members to share their different points of view.

3. Approval of Agenda Order (P)

Minutes

M/s/c Ziegler/Benjamin/all to hear public comment after Reports.

Motion made by: William Ziegler

Seconded by: Karen Benjamin

Votes

Karen Benjamin Yes

Thomas Newmeyer Yes

Shirley Thornton	Yes
Mark Trotter	Yes
William Ziegler	Yes

4. Addressing the Board Prior to Open Session (11)

The Sausalito Marin City School Board of Trustees welcomes and values public input and participation. School board meetings are meetings of the Board of Trustees held in public and as such, public input is structured to ensure efficiency and respect for meeting protocols. Please review the rules below:

- Any person wishing to address the board on any item must complete an input card available at the table entering the board room.
- A person wishing to speak to any item on or off the agenda will be granted up to 3 minutes at the podium. The board will limit the public comment period on any single item to 20 minutes. Please assure comments are respectful and courteous.
- Input on topics not on the agenda will be taken at the beginning of each board meeting. Input for topics on the agenda will come at the beginning of that agenda item, after the board president introduces the item.
- The President will close public input on agenda items and trustees will continue to discuss the item on the agenda as needed. Trustees may ask staff clarifying questions. Trustees may request through the president to ask clarifying questions of audience members. The president will guide and facilitate the dialogue. One person speaks at a time. Please do not speak out of turn or comment from the audience during board discussion.

Thank you for your input! You may also submit your comments in writing to trustees or the superintendent via email or the board-recording secretary.

Minutes

There was no public comment.

5. Pledge of Allegiance (11)

Minutes

Trustee Benjamin led the Pledge of Allegiance.

REPORTS 7:00 PM

1. Board Members' Reports (11)

Members of the School Board will report on activities and information they wish to share. The Board may request that items be agendaized and researched for presentation at future meetings.

Minutes

Trustee Trotter reported that Community Services District (CSD) wants to participate in MLK ball field plans and is willing to pledge revenue toward work to be done. With current revenue projections, there is not enough money to do the desired work. The District has 1.2-1.4 million available; it needs in excess of 2.0 million. The rugby club is still interested but there is less community interest in rugby than in other uses. Trustee Trotter reported that CSD has presented a plan and there is still some more work to do. Value engineering will also be applied.

Trustee Trotter reported on the Marin Reds' use of the MLK field. Superintendent Pitts and Director of Maintenance and Operations, Forrest Corson, are assessing the current rental rate and will report back to the Board.

Trustee Ziegler reported that the Willow Creek Academy kindergarten pod was completed on schedule and within budget, thanks to a great job by Mr. Bruce Huff. Landscape work needs to be completed. WCA has moved its administrative offices to 33 Buchanan Street.

Trustee Thornton reported visiting all three schools on the first day of school; she was very pleased.

2. Superintendent's Report (1)

- Recognition
- Presentation - Kids to College
- Principal's Report
- Head of School's Report

Minutes

Recognition

Superintendent Pitts observed that the campuses look beautiful. She commended the opening of schools and thanked teachers, staff and administrators for their efforts.

Trustee Thornton requested a letter of thanks to the Sausalito Police for their work with traffic management as students returned to school.

Presentation - Kids to College

Laura Cox, Board Chair, Bridge the Gap College Prep (BTGCP) and Gary Syman, Educational Non-profit Leader and Venture Philanthropist, addressed the Board with a Power Point presentation, Marin City Kids to College Collective Impact Model.

The mission of Bridge the Gap is to provide comprehensive educational support for the children of Marin City with a goal that every Marin City child graduates high school and completes college. BTGCP will serve over 100 students this fall. To achieve their mission, BTGCP seeks to engage schools, non-profits, community and funders to work collectively. The Strive Partnership unites common providers around shared issues, goals, measurements and results to improve student outcomes over time. The school district is needed as a partner.

Discussion

Superintendent Pitts responded that the school district is excited about partnering with BTGCP; a meeting is scheduled next week. The school district will focus on intervention, reduction of duplication through collaboration, planning, benchmarking and goal setting.

Trustee Thornton favors the classroom teacher being in the lead.

Trustee Benjamin emphasized retaining after school program funding.

Trustee Ziegler requested Superintendent reports to the Board regularly on progress.

President Newmeyer clarified that the school district would lead, with Strive on ancillary programs.

Trustee Thornton asked about the possibility of seeing how students will transition into summer programs.

Superintendent Pitts advised that early planning for summer school is essential.

Principal's Report

Jonnette Newton, Principal at Bayside Elementary and Martin Luther King, Jr. Academy, introduced Assistant Principals, Sandie Spoering and Tenisha Tate. Ms. Newton reported

There are four new teachers at MLK and one at Bayside.

- Orientations for students and parents were conducted at each grade level.
- There have been no issues on the bus to date; an adult monitor is riding the bus and shuttle.
- New procedures/routines are being implemented.
- The after school program at Bayside is operational.
- Staff has reviewed data to prepare Individual Learning Plans.
- Review of the MLK extended day is in process.

Trustee Ziegler asked Ms. Newton how it is working to travel between campuses. She reported that there is always an administrator at each site and that it is good for her to know students in both locations.

Head of School's Report

Willow Creek Academy Head of School, Carol Cooper, reported

There were remarkable accomplishments this summer to create the lower campus. Mr. Bruce Huff was highly instrumental in getting the project finished.

- Enrollment is approximately 240 students.
- The upper classes are contiguous for first time.
- Parent volunteers helped set up lower campus classrooms; everybody helped!

Ms. Cooper thanked Forrest Corson and his crew for being unbelievably steady in their work to have classrooms ready for school on time.

STUDENT ACHIEVEMENT

1. Board Policy/Administrative Regulation 5118 Open Enrollment (D)

The Board will conduct a first reading of Board Policy/Administrative Regulation 5118 Open Enrollment.

Minutes

Superintendent Pitts reviewed the Open Enrollment Act:

It allows parents to transfer their students out of the lowest achieving schools to any school.

- It encourages districts to be accepting of students coming in with a behavior contract rather than with an academic contract.
- It is a compliance issue.
- It requires that annually, the 1,000 lowest performing schools in California must notify parents of their right to leave and go anywhere they choose.

The second reading and board action on proposed Board Policy/Administrative Regulations 5118 Open Enrollment is scheduled for the September 22 board meeting.

FINANCE

1. Enrollment Summary (D)

Minutes

Superintendent Pitts reviewed opening day enrollment. District enrollment is currently down by about 20 students from last year's CBEDs but both Superintendent Pitts and Carol Cooper agreed that enrollment varies until after Labor Day.

2. Budget Update (D)

Minutes

Superintendent Pitts introduced new Business Manager, Paula Rigney, and presented a Power Point overview of the adopted budget with discussion of

Revenue Limit vs. Basic Aid school district funding

- Total Revenues 2011/2012
- Restricted and Unrestricted Revenues
- Restricted Federal Programs
- Restricted State Programs
- Expenditures 2011/2012

Superintendent Pitts highlighted:

Special Education: Services begin in preschool paid for by the school district. With the philosophy of believing the school district can serve those students, early assessment/intervention will keep students in the district and reintegrate them to the classroom rather than sending them to other sites for services. Trustee Ziegler asked what has been spent for special education services for the past few years; the Superintendent will research it.

- After School Program Funding: Lost ASES funding will be restored at MLK.
- Contracts: Expenditure figures are out of proportion due to the current contract with MCOE. A closer look will be taken to ensure that salaries and benefits are within the 80-90% expenditures range – the Superintendent will bring this back with budget

revisions.

- Books/Supplies/Technology: The budget is not sufficient for what is needed in the area of technology. The language arts category will also need to be addressed due to aging materials.
- Services and Operating Expenses: These will be broken out in greater detail.

Superintendent Pitts reported that a Finance Committee was being formed.

Discussion

Trustee Benjamin emphasized the need for additional sources of funding. Some current funding is one-time money for programs that need to be sustained.

Trustee Ziegler emphasized the need to address deferred maintenance.

Trustee Ziegler asked the Superintendent to look for a pro forma district which she will do for the next meeting.

3. Interdistrict Attendance Agreement Between San Francisco Unified School District and Sausalito Marin City School District (1)

Minutes

M/s/c/ Trotter/Newmeyer/all to approve the Interdistrict Attendance Agreement between San Francisco Unified School District and Sausalito Marin City School District

Motion made by: Mark Trotter
Seconded by: Thomas Newmeyer

Votes

Karen Benjamin	Yes
Thomas Newmeyer	Yes
Shirley Thornton	Yes
Mark Trotter	Yes
William Ziegler	Yes

FACILITIES

1. Transportation Report Update (1)

Minutes

Superintendent Pitts and Forest Corson, Director of Maintenance and Operations, reported that transportation operations were going as planned.

GOVERNANCE

1. District Vision Statement and Strategic Priorities (1)

Minutes

Superintendent Pitts distributed a Vision Statement and Strategic Priorities for board review and approval in September. She reviewed that FSG recommendations need to be turned into action plans and measurable goals. The plan should be reviewed every two years.

CONSENT AGENDAMinutes

M/s/c – Roll Call /Trotter/Newmeyer Ayes 5 Noes 0 to approve or ratify Items 1 - 8 of the Consent Agenda

- 1. Approval of the minutes of the special meeting of July 6, 2011** (V) (C)
- 2. Approval of the minutes of the special meeting of July 19, 2011** (V) (C)
- 3. Approval of the minutes of the regular meeting of July 28, 2011** (V) (C)
- 4. Second reading and approval of revised Board Policy and Administrative Regulation 5144 Discipline** (V) (C)
- 5. Ratification of Master Lease Purchase Agreement No7723065 between Apple Inc. and Sausalito Marin City School District for laptop computers for teachers in the amount of \$29,752.16** (V) (C)
- 6. Personnel Action Report** (V) (C)
- 7. Payment of Warrants** (V) (C)
- 8. Authorization to Sign on Behalf of the Governing Board – Business Manager, Resolution #648** (V) (C)
The Board authorizes the Business Manager to sign orders and other documents on behalf of the Board of the Sausalito Marin City School District for the period July 1, 2011 – June 30, 2012 subject to further Board action limiting or extending this authority and notification to the County Superintendent and the County Auditor or such action.

SAVE THE DATES**1. Future District Board Meeting Dates** (D)

All meetings are held at the District Office, 630 Nevada Street, Sausalito at 7:00 p.m. unless otherwise noted. *The first meeting date of each month will be allocated to, additional special meetings on facilities issues, special meetings, community forums, etc. as needed. The only or second meeting date of each month will be allocated to regular board meetings.

September 8*

September 22

October 13*

October 27 - **(Request to Reschedule)**

November 17 - One November meeting – holidays

December 8*

December 15

Minutes

Due to a date conflict, the October 27 Board meeting will be rescheduled to Tuesday, October 25.

2. Future Charter School Board Meeting Dates (D)

Meetings are open to the public and generally held on the School Campus, 33 Buchanan Street, Sausalito. With the exception of the December meeting, meetings are held on the 3rd Wednesday of the month at 6:30 PM.

September 21

October 19

November 16

December 14 (2nd Wednesday due to holiday break)

January 18, 2012

February 15

March 21

April 18

May 16

June 20

3. Upcoming Dates and Important Events (D)

Please visit the District website www.sausalitomarincityschools.org

ADJOURNMENT

Minutes

M/s/c Thornton/Trotter/all to adjourn at 8:53 p.m.

Signature/Date

Title

Sausalito Marin City School District

Meeting: Regular Meeting : CONSENT AGENDA

Created : September 16, 2011 at 05:15 PM

2. Second reading and approval of Board Policy/Administrative Regulation 5118 Open Enrollment

(V) (C)

September 22, 2011

Status:

Associated File Attachments



bp-ar 5118 - open enrollment act transfers (Files)

Students

OPEN ENROLLMENT ACT TRANSFERS

BP 5118

The Board of Trustees desires to offer enrollment options in order to provide children with opportunities for academic achievement and meet their diverse needs. Such options shall also be provided to children who reside within another district's boundaries in accordance with law, Board policy, and administrative regulation.

Whenever a student is attending a district school on the Open Enrollment List as identified by the Superintendent of Public Instruction, he/she may transfer to another school within or outside of the district, as long as the school to which he/she is transferring has a higher Academic Performance Index. (Education Code 48354, 48356)

In order to ensure that priorities for enrollment in district schools are implemented in accordance with law, the Board hereby waives the January 1 deadline in Education Code 48354 for applications for the 2011-12 school year only. The deadline for that school year shall be February 1, 2011, for transfer from nonresident parents/guardians of children attending a school on the Open Enrollment List in another district. Thereafter, all applications shall be submitted between December 15 and January 15 of the preceding school year for which the transfer is requested.

Standards for Rejection of Transfer Applications

Pursuant to Education Code 48356, the Board has adopted the following standards for acceptance and rejection of transfer applications submitted by a parent/guardian of a student attending a school in another district on the Open Enrollment List. The Superintendent or designee shall apply these standards in accordance with Board policy and administrative regulation and shall ensure that the standards are applied uniformly and consistently.

As applicable, the Superintendent or designee may deny a transfer application under any of the following circumstances:

1. Upon a determination that approval of the transfer application would negatively impact the capacity of a program, class, grade level, or school building, including:
 - a. The class or grade level exceeding the district's limits pursuant to the state Class Size Reduction Program.
 - b. The site, classroom, or program exceeding the maximum student-teacher ratio specified in the district's collective bargaining agreement.
 - c. The site or classroom exceeding the physical capacity of the facility pursuant to the district's facilities master plan or other facility planning document.
 - d. The class or grade level exceeding capacity pursuant items #a-#c above in subsequent years as the student advances to other grade levels at the school.
2. Upon a determination that approval of the transfer application would have an adverse financial impact on the district, including:
 - a. The hiring of additional certificated or classified staff

- b. The operation of additional classrooms or instructional facilities
- c. Expenses incurred by the district that would not be covered by the apportionment of funds received from the state resulting in a reduction of the resources available to resident students

Appeal Process for Denials of Transfer Applications

A parent/guardian may appeal the district's denial of a transfer application to the Board by filing a written request of appeal with the Superintendent or designee within 10 days of the receipt of the written or e-mailed notification of denial. In addition, a parent/guardian who believes he/she has been subject to discrimination may file an appeal using the district's Uniform Complaint Procedures. (cf. 1312.3 - Uniform Complaint Procedures)

The Board shall schedule an appeal hearing as soon as practicable at a regular or special meeting of the Board. At the hearing, the parent/guardian shall have the right to present oral or written evidence, rebut district evidence, and question any district witnesses. Unless the parent/guardian requests that the hearing be held in open session, the hearing shall be held in closed session in order to protect the privacy of students in accordance with law. (cf. 9321-Closed Session Purposes and Agendas)

The Board shall make its decision by the next regularly scheduled meeting and shall send its decision to all concerned parties. The Board's decision shall be final.

Program Evaluation

When the Superintendent or designee anticipates that a particular school will receive a large number of transfer applications, he/she shall study the enrollment pattern at that school in order to anticipate future resident enrollment at the school and at the district schools into which those students would normally matriculate.

The Superintendent or designee shall regularly report to the Board regarding the implementation of this program.

Students

OPEN ENROLLMENT ACT TRANSFERS

AR 5118

Definitions

District of enrollment means the district, other than the district in which the student's parent/guardian resides, in which the parent/guardian intends to enroll his/her child. (Education Code 48352)

District of residence means the district in which the parent/guardian of a student resides and in which the student would otherwise be required to enroll pursuant to Education Code 48200. (Education Code 48352) (cf. 5111.1 - District Residency)

Open enrollment school means a "low-achieving" school identified by the Superintendent of Public Instruction (SPI) pursuant to Education Code 48352 and 5 CCR 4701. (Education Code 48352; 5 CCR 4701)

Transfer Applications into a District School

Enrollment priority shall be available to students who reside within this district. No student who resides within a school's attendance area or who is currently enrolled in a school shall be displaced by a student who is transferring pursuant Education Code 48350-48361 or 5 CCR 4700-4703. (Education Code 48354, 48356)

Applications shall be submitted within the deadlines established by Board policy.

However, the application deadline shall not apply to an application requesting a transfer if the parent/guardian with whom the student resides is enlisted in the military and was relocated by the military within 90 days prior to submitting the application. (Education Code 48354) (cf. 6173.2 - Education of Children of Military Families)

The parent/guardian's application may request enrollment of his/her child in a specific school or program. Requests for admission to a magnet school or program designed to serve gifted and talented students shall be subject to the usual admission requirements established by the district for district students. Except for such specialized admission requirements, the Superintendent or designee shall not consider the student's previous academic achievement, athletic performance, physical condition, English language proficiency, family income, or any of the prohibited bases for discrimination listed in Education Code 200. (Education Code 48354, 48356) (cf. 0410 - Nondiscrimination in District Programs and Activities) (cf. 6172 - Gifted and Talented Student Program)

Students applying for open enrollment transfers shall be assigned priority for approval as follows: (Education Code 48356):

1. First priority for the siblings of students who already attend the desired school
2. Second priority for students transferring from a program improvement school ranked in decile 1 on the Academic Performance Index (API)

If the number of students who request a particular school exceeds the number of spaces available at that school, the Superintendent or designee shall conduct a lottery, in the group

priority order identified in items #1 and #2 above, to select students at random until all of the available spaces are filled. (Education Code 48356)

Within 60 days of receiving the application, the Superintendent or designee shall provide written or e-mailed notification to the parent/guardian and the student's district of residence as to whether the application has been accepted or rejected. If the application has been rejected, the notice shall state the reasons for the rejection. If the application has been approved, the notification shall specify the particular school site and the school's address to which the student has been admitted. (Education Code 48357; 5 CCR 4702)

Terms of Approval

The Superintendent or designee shall ensure that the school to which the student is transferring has a higher API than the school in which the student was previously enrolled. (Education Code 48356)

The parent/guardian shall enroll his/her child on or before the first day of instruction or within 14 calendar days of receipt of the district's notice of approval of the application, whichever is later. If the parent/guardian fails to enroll his/her child within this timeframe, the district may decline to enroll the student. (5 CCR 4703)

Upon enrollment, the district shall grant the student any credits towards graduation that he/she received from his/her district of residence. The student shall be eligible for graduation from district schools upon completion of state and district graduation requirements. (Education Code 48358) (cf. 6143 - Courses of Study) (cf. 6146.5 - Elementary/Middle School Graduation Requirements)

A student admitted to a district school through this process shall be deemed to have fulfilled district residency requirements pursuant to Education Code 48204 and shall not be required to reapply for enrollment in that school, regardless of whether his/her school of residence remains on the Open Enrollment List. (Education Code 48356; 5 CCR 4702)

Once admitted, a transfer student who wishes to matriculate into a district middle or high school or transfer to another district school shall reapply for admission to the new school pursuant to the requirements of Board policy and administrative regulation.

Parents/guardians are responsible for transporting their children to school.

Policy adopted:

SAUSALITO MARIN CITY SCHOOL DISTRICT
Sausalito, California

Sausalito Marin City School District

Meeting: Regular Meeting : CONSENT AGENDA

Created : September 16, 2011 at 05:15 PM

3. Personnel Action Report (V) (C)

September 22, 2011

Status:

Associated File Attachments



personnel action report-par-2 (Files)

Sausalito Marin City School District
Personnel Action Report
2011/2012-2

Date of Board Meeting: September 22, 2011

Action	Name	Title	FTE	Site	Effective Date
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Classified

Terminated	Patrick Jeffery	Custodial/Maintenance	1.0	District Wide	9-14-11

Certificated

Confidential

Administrative

Sausalito Marin City School District

Meeting: Regular Meeting : CONSENT AGENDA

Created : September 16, 2011 at 05:15 PM

4. Approval of Resolution #653 in support of Red Ribbon Week, October 22 – 30, 2011 which encourages staff and students to participate in drug awareness activities, making a visible statement that we are strongly committed to live a healthy life. (V) (C)

September 22, 2011

Status:

Associated File Attachments



resolution 653-red ribbon week (Files)

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

**IN SUPPORT OF RED RIBBON WEEK, OCTOBER 22-30, 2011
RESOLUTION #653**

WHEREAS, the key to our community's future demands that our young people have the knowledge and self-esteem necessary to refuse involvement with illicit drugs, including alcohol; and

WHEREAS, our community and school leaders are striving to meet the needs of young people relating to drug abuse prevention efforts and to promote lives that are rewarding and drug free for our young people; and

WHEREAS, the California State Department of Education, Californians for Drug Free Youth, Inc., a statewide parent/community organization, and the California Department of Alcohol and Drug Programs are co-sponsoring Red Ribbon Week: October 22-30, 2011; and

WHEREAS, schools, businesses, law enforcement, churches, hospitals, service clubs, government agencies, and individuals in the state of California will demonstrate their commitment for a drug-free society by wearing and displaying red ribbons during this week-long campaign; and

WHEREAS, to make Red Ribbon Week truly a community event, public and private agencies, as well as the schools, must demonstrate support and commitment;

NOW, THEREFORE, BE IT RESOLVED, that the Sausalito Marin City School District Board of Trustees proclaims October 22 – October 30, 2011 as RED RIBBON WEEK, and encourages its administrators, faculty, and students to participate in drug awareness activities, making a visible statement that we are strongly committed to live a healthy life.

THIS RESOLUTION WAS ADOPTED by the Sausalito Marin City School District Board of Education at a public meeting on September 22, 2011.

AYES _____
ABSTAIN _____

NOES _____
ABSENT _____

ATTEST:

Superintendent

Clerk of the Board

Sausalito Marin City School District

Meeting: Regular Meeting : CONSENT AGENDA

Created : September 16, 2011 at 05:17 PM

5. Certification of the 2011/2012 Operation Application for Class Size Reduction (V) (C)

September 22, 2011

Status:

Associated File Attachments



csr 2011-2012 application.9-22-11 (Files)

2011-12 Operations Application K-3 Class Size Reduction Program

County and District Code						Charter School Code*					
2	1	6	5	4	7	4					

County MARIN

District SAUSALITO MARIN CITY

Charter School* _____

*For use only by charter schools applying independent of their authorizing entity. Do not submit a separate application for charter schools that were included in their authorizing entity's 2008-09 through 2010-11 applications.

Contact Person PAULA RIGNEY

Title BUSINESS MANAGER

Address 200 PHILLIPS DRIVE

City, Zip Code MARIN CITY 94965

Telephone 415-332-3190 Ext. _____

E-mail Address PRIGNEY@MARIN.K12.CA.US

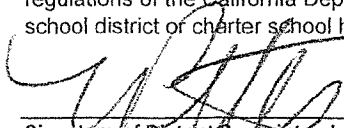
Certifications

As a condition of applying for and receiving funds under the Kindergarten and Grades One through Three Class Size Reduction (K-3 CSR) Program, commencing with California *Education Code* (EC) Section 52120, the Governing Board of the above named school district or charter school (applicant) certifies that the statements below are true and accurate, and are evidenced by a Board Resolution or entry in the Board meeting minutes. Please do not submit the Resolution or minutes to the California Department of Education (CDE):

1. The number of classes participating in Option One and Option Two is identified and the total number of classes does not exceed the total number of classes identified on the 2008-09 Operations Application. [EC Section 52123(a), 52124.3(b), Title 5 *California Code of Regulations* Section 15103]
2. The pupil counts reported do not include special education pupils enrolled in special day classes full time, pupils enrolled in independent study, or charter school pupils enrolled in a home study program. [EC Section 52123(b)]
3. A certificated teacher has been hired by the applicant and is providing direct instructional services to each class participating in the K-3 CSR Program. [EC Section 52123(c)]
4. The applicant will provide a staff development program for any teacher who will participate for the first time in the K-3 CSR Program as specified in Certification #3. Appropriate training to maximize the education advantages of class size reduction will be provided to such teachers. This training shall include, but not be limited to, methods for providing each of the following: (1) individualized instruction, (2) effective teaching, including classroom management in smaller classes, (3) identifying and responding to pupil needs, and (4) opportunities to build on the individual strengths of pupils. [EC sections 52123(d), 52127]
5. The applicant will collect and maintain data required by the State Superintendent of Public Instruction for evaluation of the K-3 CSR Program. The data shall include, but not be limited to, individual test scores or other records of pupil achievement. Any data collected will be protected in a manner that will not permit the personal identification of any pupil or parent. [EC section 52123(e)]
6. Each class participating in the K-3 CSR Program is housed in either a separate, self-contained classroom or the space provided for each participating class for each grade level at that schoolsite is of a square footage per pupil enrolled in each class that is not less than the average square footage per pupil enrolled in those grade levels at that schoolsite in the 1995-96 school year. [EC section 52123(f)]
7. Priority for reducing class size or claiming reduced funding for classes exceeding 20.44 pupils is in accordance with the following grade level implementation requirements at each schoolsite:
 - If only one grade level is reduced/claimed, the grade level will be 1st grade.
 - If two grade levels are reduced/claimed, the grade levels will be 1st and 2nd grades.
 - If three or four grade levels are reduced/claimed, the grade levels will be 1st and 2nd and then any combination of kindergarten and/or 3rd grade.
8. The K-3 CSR Program has been implemented in the current year. A district is considered to have implemented the program even if it claims reduced funding for all eligible classes.
9. The applicant will submit final enrollment counts on the Form J-7CSR to the CDE by May 11, 2012.

Signature

I hereby certify that, to the best of my knowledge, this application is true and correct and is in compliance with state law and regulations of the California Department of Education and the State Board of Education. The Governing Board of the above named school district or charter school has authorized me to sign this application on its behalf.



Signature of District Superintendent or
Charter School Chief Administrative Officer

DR. VALERIE PITTS

Printed Name

9-8-11

Date

2011-12 Operations Application K-3 Class Size Reduction Program

County and District Code

2	1	6	5	4	7	4
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Charter School Code*

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County MARIN

District SAUSALITO MARIN CITY

Charter School*

*For use only by charter schools applying independent of their authorizing entity. Do not submit a separate application for charter schools that were included in their authorizing entity's 2008-09 through 2010-11 applications.

Intended Level of Program Participation in 2011-12

Check the appropriate box below and, as noted, submit the required pages of the Operations Application to the CDE. This information is for planning purposes and to continue the flow of funds. The calculation of final entitlements will be based on actual enrollment data submitted on the Form J-7CSR. For more information, please see the Application Instructions.

1. ☐ The district/charter school intends to participate in the 2011-12 K-3 CSR Program at the same level (number and size of classes) as reported on the 2010-11 Form J-7CSR. The February 2012 apportionment will therefore be based on the district/charter school's 2010-11 final entitlement. **If this box is checked, complete and submit only pages 1 and 2 of this application to the CDE.**
2. ☒ The district/charter school intends to participate in the 2011-12 K-3 CSR Program at a higher or lower level than what was claimed on the 2010-11 Form J-7CSR (but capped at the number of classes reported on the 2008-09 Operations Application). The February 2012 apportionment will therefore be based on the information reported on page 3 of this application. **If this box is checked, complete and submit pages 1 through 3 of this application to the CDE.**
3. ☐ The district/charter school does not intend to participate in the 2011-12 K-3 CSR Program at either full or reduced funding. **If this box is checked, complete and submit only this page of the application to the CDE. A signature below is necessary only if the district/charter school is not participating in the 2011-12 K-3 CSR Program.**



Signature of District Superintendent or

Charter School Chief Administrative Officer



Printed Name

9-8-11
Date

Mail the required pages of this application by September 28, 2011 (postmark) to:

Rebecca Lee ~ CDE, School Fiscal Services Division ~ 1430 N Street, Suite 3800 ~ Sacramento, CA 95814

2011-12 Operations Application K-3 Class Size Reduction Program

County and District Code

2	1	6	5	4	7	4
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Charter School Code*

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County MARIN

District SAUSALITO MARIN CITY

Charter School*

*For use only by charter schools applying independent of their authorizing entity. Do not submit a separate application for charter schools that were included in their authorizing entity's 2008-09 through 2010-11 applications.

Calculation of Provisional Funding for 2011-12 (February 2012 payment)

These calculations are for planning purposes and to continue the flow of funds. The calculation of final entitlements will be based on actual enrollment data submitted on the Form J-7CSR.

1	2	3	4	5
Class Size	Number of Classes	Number of Enrolled Pupils	2011-12 Funding Level	Estimated Allocation
Option One				
a 20.44 pupils or fewer	3	50	\$1,071	\$53,550
b 20.45 to 21.44			95%	\$0
c 21.45 to 22.44			90%	\$0
d 22.45 to 22.94			85%	\$0
e 22.95 to 24.94			80%	\$0
f 24.95 pupils or greater	1	28	70%	\$14,994
g Subtotal, Option 1	4	78		\$68,544
Option Two				
h 20.44 pupils or fewer			\$535	\$0
i 20.45 to 21.44			95%	\$0
j 21.45 to 22.44			90%	\$0
k 22.45 to 22.94			85%	\$0
l 22.95 to 24.94			80%	\$0
m 24.95 pupils or greater			70%	\$0
n Subtotal, Option 2	0	0		\$0
Grand Totals* Option 1 + Option 2				
o	4	78		\$68,544

*The total number of classes reported on the application may not exceed the total number of classes reported on the 2008-09 Operations Application.

**Complete this page only if box 2 on page 2 was checked. Mail the entire
3-page application by September 28, 2011 (postmark) to:**

Rebecca Lee ~ CDE, School Fiscal Services Division ~ 1430 N Street, Suite 3800 ~ Sacramento, CA 95814

MEETING DATE September 27, 2011 MEETING TYPE Regular

SIGNED DOCUMENTS
AND
DOCUMENTS DISTRIBUTED
AT THE MEETING

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2010-11 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sept. 22, 2011

To the Superintendent of Public Instruction:

2010-11 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

Cherie Cahn
Name
Director External Business Services
Title
419-499-5803
Telephone
ccahn@marin.k12.ca.us
E-mail Address

For School District:

Paula Rigney
Name
Business Manager
Title
415-332-3190
Telephone
prigney@marin.k12.ca.us
E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2012-13 budget year:

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	30.81%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	exempt
CORR	Total Cost for Adults in Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
DAY	Excess Program Revenues Must spend 90% of revenues on direct instructional and documented support costs (EC 48660.2[b]). A positive number here indicates that less than 90% was spent, subjecting the next apportionment to reduction.	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$5,928,202.37
	Appropriations Subject to Limit	\$5,046,888.81
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2012-13, subject to CDE approval.	6.07%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2012-13 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$182,118.67
	Approved Transportation Expense - SD/OI	\$0.00
	For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	

Sausalito Marin City School District Minutes

Created: September 16, 2011 at 02:45 PM

Regular Board Meeting

August 25, 2011

Thursday, 06:00 PM

District Office
630 Nevada Street
Sausalito

Attendees

Karen Benjamin
Thomas Newmeyer
Shirley Thornton
Mark Trotter
William Ziegler
Valerie Pitts

Superintendent

non-voting

Meeting Minutes

Shirley Thornton participated via teleconference.

CALL TO ORDER 5:30 PM

Minutes

President Newmeyer called the meeting to order at 5:32 p.m.

1. Addressing the Board Prior to Closed Session (D)

Minutes

There was no public comment.

CLOSED SESSION 5:35 PM

Minutes

Open session convened at 6:15 p.m.

1. With respect to every item of business to be discussed in Closed Session pursuant to GC Section 54956.8: LEASE AGREEMENTS AND SERVICE CONTRACTS (F)

OPEN SESSION 6:00 PM

1. Report Out from Closed Session (F)

Minutes

President Newmeyer reported that there was no action taken in closed session.

2. Governance Workshop (D)

Communication Plans and Protocols

Minutes

Superintendent Pitts reviewed draft Governance Protocols, edited with specifics from the Board's last discussion. Highlights included: • Board requests for information

- Superintendent appointed committees Finance: Trustees Newmeyer and Ziegler will serve; plan quarterly meetings. Planning: Trustee Thornton will serve.
- Assessments Trustee Benjamin favors Tier I interventions. Trustee Thornton favors alternative ways to address students' needs without 'labeling'. Superintendent Pitts may schedule Director of Special Education, Dr. Karen Steele, to report in September on what she is observing in the programs.
- Staffing Superintendent Pitts is preparing a staffing/enrollment report for the next meeting.
- Interventions/student support
- Handling complaints The Board believes they have been minimal. Superintendent Pitts requested that board members refer complaints to the principal or superintendent.
- Visiting schools Board members are encouraged to visit each school.
- Reordering of agendas and board meeting packets. Recognitions, celebrations and reports are now at the beginning of the agenda. Board packets will be distributed the Friday before the meeting. Some board members favor changing the online format; the CSBA program is difficult to maneuver. Superintendent Pitts showed a sample PDF format for future consideration.
- Self monitoring of the governance team Superintendent Pitts will bring a sample annual self-evaluation to the next meeting.
- Communication with the Board An email distribution group, trusteessmcsd@marin.k12.ca.us, has been established for persons to contact board members. The board president is responsible for responses where the first addressee is the board. The superintendent is responsible for responding if the email was first addressed to the superintendent and cc'd to the board.

Superintendent Pitts referenced the FSG Summary attachment in the Board Packet.

Superintendent Pitts asked for feedback on Governance Protocols, items yet to be addressed that can be discussed at the next board meeting. She encouraged board members to share their different points of view.

3. Approval of Agenda Order (1)

Minutes

M/s/c Ziegler/Benjamin/all to hear public comment after Reports.

Motion made by: William Ziegler

Seconded by: Karen Benjamin

Votes

Karen Benjamin	Yes
Thomas Newmeyer	Yes

Shirley Thornton	Yes
Mark Trotter	Yes
William Ziegler	Yes

4. Addressing the Board Prior to Open Session (D)

The Sausalito Marin City School Board of Trustees welcomes and values public input and participation. School board meetings are meetings of the Board of Trustees held in public and as such, public input is structured to ensure efficiency and respect for meeting protocols. Please review the rules below:

- Any person wishing to address the board on any item must complete an input card available at the table entering the board room.
- A person wishing to speak to any item on or off the agenda will be granted up to 3 minutes at the podium. The board will limit the public comment period on any single item to 20 minutes. Please assure comments are respectful and courteous.
- Input on topics not on the agenda will be taken at the beginning of each board meeting. Input for topics on the agenda will come at the beginning of that agenda item, after the board president introduces the item.
- The President will close public input on agenda items and trustees will continue to discuss the item on the agenda as needed. Trustees may ask staff clarifying questions. Trustees may request through the president to ask clarifying questions of audience members. The president will guide and facilitate the dialogue. One person speaks at a time. Please do not speak out of turn or comment from the audience during board discussion.

Thank you for your input! You may also submit your comments in writing to trustees or the superintendent via email or the board-recording secretary.

Minutes

There was no public comment.

5. Pledge of Allegiance (D)

Minutes

Trustee Benjamin led the Pledge of Allegiance.

REPORTS 7:00 PM

1. Board Members' Reports (D)

Members of the School Board will report on activities and information they wish to share. The Board may request that items be agendaized and researched for presentation at future meetings.

Minutes

Trustee Trotter reported that Community Services District (CSD) wants to participate in MLK ball field plans and is willing to pledge revenue toward work to be done. With current revenue projections, there is not enough money to do the desired work. The District has 1.2-1.4 million available; it needs in excess of 2.0 million. The rugby club is still interested but there is less community interest in rugby than in other uses. Trustee Trotter reported that CSD has presented a plan and there is still some more work to do. Value engineering will also be applied.

Trustee Trotter reported on the Marin Reds' use of the MLK field. Superintendent Pitts and Director of Maintenance and Operations, Forrest Corson, are assessing the current rental rate and will report back to the Board.

Trustee Ziegler reported that the Willow Creek Academy kindergarten pod was completed on schedule and within budget, thanks to a great job by Mr. Bruce Huff. Landscape work needs to be completed. WCA has moved its administrative offices to 33 Buchanan Street.

Trustee Thornton reported visiting all three schools on the first day of school; she was very pleased.

2. Superintendent's Report (D)

- Recognition
- Presentation - Kids to College
- Principal's Report
- Head of School's Report

Minutes

Recognition

Superintendent Pitts observed that the campuses look beautiful. She commended the opening of schools and thanked teachers, staff and administrators for their efforts.

Trustee Thornton requested a letter of thanks to the Sausalito Police for their work with traffic management as students returned to school.

Presentation - Kids to College

Laura Cox, Board Chair, Bridge the Gap College Prep (BTGCP) and Gary Syman, Educational Non-profit Leader and Venture Philanthropist, addressed the Board with a Power Point presentation, Marin City Kids to College Collective Impact Model.

The mission of Bridge the Gap is to provide comprehensive educational support for the children of Marin City with a goal that every Marin City child graduates high school and completes college. BTGCP will serve over 100 students this fall. To achieve their mission, BTGCP seeks to engage schools, non-profits, community and funders to work collectively. The Strive Partnership unites common providers around shared issues, goals, measurements and results to improve student outcomes over time. The school district is needed as a partner.

Discussion

Superintendent Pitts responded that the school district is excited about partnering with BTGCP; a meeting is scheduled next week. The school district will focus on intervention, reduction of duplication through collaboration, planning, benchmarking and goal setting.

Trustee Thornton favors the classroom teacher being in the lead.

Trustee Benjamin emphasized retaining after school program funding.

Trustee Ziegler requested Superintendent reports to the Board regularly on progress.

President Newmeyer clarified that the school district would lead, with Strive on ancillary programs.

Trustee Thornton asked about the possibility of seeing how students will transition into summer programs.

Superintendent Pitts advised that early planning for summer school is essential.

Principal's Report

Jonnette Newton, Principal at Bayside Elementary and Martin Luther King, Jr. Academy, introduced Assistant Principals, Sandie Spoering and Tenisha Tate. Ms. Newton reported

There are four new teachers at MLK and one at Bayside.

- Orientations for students and parents were conducted at each grade level.
- There have been no issues on the bus to date; an adult monitor is riding the bus and shuttle.
- New procedures/routines are being implemented.
- The after school program at Bayside is operational.
- Staff has reviewed data to prepare Individual Learning Plans.
- Review of the MLK extended day is in process.

Trustee Ziegler asked Ms. Newton how it is working to travel between campuses. She reported that there is always an administrator at each site and that it is good for her to know students in both locations.

Head of School's Report

Willow Creek Academy Head of School, Carol Cooper, reported

There were remarkable accomplishments this summer to create the lower campus. Mr. Bruce Huff was highly instrumental in getting the project finished.

- Enrollment is approximately 240 students.
- The upper classes are contiguous for first time.
- Parent volunteers helped set up lower campus classrooms; everybody helped!

Ms. Cooper thanked Forrest Corson and his crew for being unbelievably steady in their work to have classrooms ready for school on time.

STUDENT ACHIEVEMENT

1. Board Policy/Administrative Regulation 5118 Open Enrollment (D)

The Board will conduct a first reading of Board Policy/Administrative Regulation 5118 Open Enrollment.

Minutes

Superintendent Pitts reviewed the Open Enrollment Act:

It allows parents to transfer their students out of the lowest achieving schools to any school.

- It encourages districts to be accepting of students coming in with a behavior contract rather than with an academic contract.
- It is a compliance issue.
- It requires that annually, the 1,000 lowest performing schools in California must notify parents of their right to leave and go anywhere they choose.

The second reading and board action on proposed Board Policy/Administrative Regulations 5118 Open Enrollment is scheduled for the September 22 board meeting.

FINANCE**1. Enrollment Summary (D)**Minutes

Superintendent Pitts reviewed opening day enrollment. District enrollment is currently down by about 20 students from last year's CBEDs but both Superintendent Pitts and Carol Cooper agreed that enrollment varies until after Labor Day.

2. Budget Update (D)Minutes

Superintendent Pitts introduced new Business Manager, Paula Rigney, and presented a Power Point overview of the adopted budget with discussion of

Revenue Limit vs. Basic Aid school district funding

- Total Revenues 2011/2012
- Restricted and Unrestricted Revenues
- Restricted Federal Programs
- Restricted State Programs
- Expenditures 2011/2012

Superintendent Pitts highlighted:

Special Education: Services begin in preschool paid for by the school district. With the philosophy of believing the school district can serve those students, early assessment/intervention will keep students in the district and reintegrate them to the classroom rather than sending them to other sites for services. Trustee Ziegler asked what has been spent for special education services for the past few years; the Superintendent will research it.

- After School Program Funding: Lost ASES funding will be restored at MLK.
- Contracts: Expenditure figures are out of proportion due to the current contract with MCOE. A closer look will be taken to ensure that salaries and benefits are within the 80-90% expenditures range – the Superintendent will bring this back with budget

revisions.

- Books/Supplies/Technology: The budget is not sufficient for what is needed in the area of technology. The language arts category will also need to be addressed due to aging materials.
- Services and Operating Expenses: These will be broken out in greater detail.

Superintendent Pitts reported that a Finance Committee was being formed.

Discussion

Trustee Benjamin emphasized the need for additional sources of funding. Some current funding is one-time money for programs that need to be sustained.

Trustee Ziegler emphasized the need to address deferred maintenance.

Trustee Ziegler asked the Superintendent to look for a pro forma district which she will do for the next meeting.

3. Interdistrict Attendance Agreement Between San Francisco Unified School District and Sausalito Marin City School District (P)

Minutes

M/s/c/ Trotter/Newmeyer/all to approve the Interdistrict Attendance Agreement between San Francisco Unified School District and Sausalito Marin City School District

Motion made by: Mark Trotter

Seconded by: Thomas Newmeyer

Votes

Karen Benjamin	Yes
Thomas Newmeyer	Yes
Shirley Thornton	Yes
Mark Trotter	Yes
William Ziegler	Yes

FACILITIES

1. Transportation Report Update (D)

Minutes

Superintendent Pitts and Forest Corson, Director of Maintenance and Operations, reported that transportation operations were going as planned.

GOVERNANCE

1. District Vision Statement and Strategic Priorities (D)

Minutes

Superintendent Pitts distributed a Vision Statement and Strategic Priorities for board review and approval in September. She reviewed that FSG recommendations need to be turned into action plans and measurable goals. The plan should be reviewed every two years.

CONSENT AGENDAMinutes

M/s/c – Roll Call /Trotter/Newmeyer Ayes 5 Noes 0 to approve or ratify Items 1 - 8 of the Consent Agenda

- 1. Approval of the minutes of the special meeting of July 6, 2011** (V) (C)
- 2. Approval of the minutes of the special meeting of July 19, 2011** (V) (C)
- 3. Approval of the minutes of the regular meeting of July 28, 2011** (V) (C)
- 4. Second reading and approval of revised Board Policy and Administrative Regulation 5144 Discipline** (V) (C)
- 5. Ratification of Master Lease Purchase Agreement No7723065 between Apple Inc. and Sausalito Marin City School District for laptop computers for teachers in the amount of \$29,752.16** (V) (C)
- 6. Personnel Action Report** (V) (C)
- 7. Payment of Warrants** (V) (C)
- 8. Authorization to Sign on Behalf of the Governing Board – Business Manager, Resolution #648** (V) (C)
The Board authorizes the Business Manager to sign orders and other documents on behalf of the Board of the Sausalito Marin City School District for the period July 1, 2011 – June 30, 2012 subject to further Board action limiting or extending this authority and notification to the County Superintendent and the County Auditor or such action.

SAVE THE DATES**1. Future District Board Meeting Dates** (D)

All meetings are held at the District Office, 630 Nevada Street, Sausalito at 7:00 p.m. unless otherwise noted. *The first meeting date of each month will be allocated to, additional special meetings on facilities issues, special meetings, community forums, etc. as needed. The only or second meeting date of each month will be allocated to regular board meetings.

September 8*

September 22

October 13*

October 27 - **(Request to Reschedule)**

November 17 - One November meeting – holidays

December 8*

December 15

Minutes

Due to a date conflict, the October 27 Board meeting will be rescheduled to Tuesday, October 25.

2. Future Charter School Board Meeting Dates (D)

Meetings are open to the public and generally held on the School Campus, 33 Buchanan Street, Sausalito. With the exception of the December meeting, meetings are held on the 3rd Wednesday of the month at 6:30 PM.

September 21

October 19

November 16

December 14 (2nd Wednesday due to holiday break)

January 18, 2012

February 15

March 21

April 18

May 16

June 20

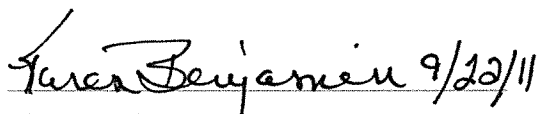
3. Upcoming Dates and Important Events (D)

Please visit the District website www.sausalitomarincityschools.org

ADJOURNMENT

Minutes

M/s/c Thornton/Trotter/all to adjourn at 8:53 p.m.

 9/20/11

Signature/Date



Title

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

**ADOPTING THE GANN LIMIT
RESOLUTION #652**

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

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

Whereas, the District must establish a revised Gann Limit for the 2010-11 fiscal year and a projected Gann Limit for the 2011-12 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

Now, therefore, be it resolved that this Board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2010-11 and 2011-12 fiscal years are made in accord with applicable constitutional and statutory law;

And be it further resolved that this Board does hereby declare that the appropriations in the Budget for the 2010-11 and 2011-12 fiscal years do not exceed the limitations imposed by Proposition 4;

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

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

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

ATTEST:

Valerie Pitts
Superintendent

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

Saren Benjamin
Clerk of the Board

	2010-11 Calculations			2011-12 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2009-10 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2009-10 Actual			2010-11 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	5,511,192.38		5,511,192.38			5,928,202.37
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	332.65		332.65			367.16
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2009-10			Adjustments to 2010-11		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2010-11 data should tie to Principal Apportionment Attendance Software reports)	2010-11 P2 Report			2011-12 P2 Estimate		
1. Total K-12 ADA (Form A, Line 10)	162.34		162.34	161.85		161.85
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	204.82		204.82	228.00		228.00
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)						
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)		367.16				389.85
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)		0.00				0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)		367.16				389.85
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2010-11 Actual			2011-12 Budget		
1. Homesteaders' Exemption (Object 8021)	32,210.12		32,210.12	31,872.00		31,872.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	4,502,647.04		4,502,647.04	4,481,357.00		4,481,357.00
5. Unsecured Roll Taxes (Object 8042)	102,485.17		102,485.17	102,485.00		102,485.00
6. Prior Years' Taxes (Object 8043)	7,592.88		7,592.88	7,593.00		7,593.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8046)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8046, 8047 & 8625) (Only if not counted in redevelopment agency's limit)	6,088.00		6,088.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	4,651,023.21	0.00	4,651,023.21	4,623,307.00	0.00	4,623,307.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	4,651,023.21	0.00	4,651,023.21	4,623,307.00	0.00	4,623,307.00

	2010-11 Calculations			2011-12 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			65,949.42			52,993.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			65,949.42			52,993.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	159,201.00		159,201.00	159,460.00		159,460.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	800.00		800.00	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		186,055.00	186,055.00		179,511.00	179,511.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**			0.00			0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**			0.00			0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**			0.00			0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**			0.00			0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**			0.00			0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00		0.00	0.00		0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**			0.00			0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	81,623.00		81,623.00	87,822.00		87,822.00
35. Class Size Reduction, Grade 9 (Object 8590)**			0.00			0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	241,624.00	186,055.00	427,679.00	247,282.00	179,511.00	426,793.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	30,672.00		30,672.00	30,375.00		30,375.00
38. TOTAL STATE AID (Lines C36 plus C37)	272,296.00	186,055.00	458,351.00	277,657.00	179,511.00	457,168.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	6,520,002.18		6,520,002.18	5,745,777.00		5,745,777.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	4.41 / 39		4.41 / 39	2,000.00		2,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			5,511,192.38			5,928,202.37
2. Inflation Adjustment			0.9746			1.0251
3. Program Population Adjustment (Lines B9 divided by (A2 plus A7)) (Round to four decimal places)			1.1037			1.0618
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			5,928,202.37			6,452,558.86
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			4,651,023.21			4,623,307.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			44,059.20			46,782.00
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			458,351.00			457,168.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			458,351.00			457,168.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by (Lines C39 minus C40) times (Lines D5 plus D6c))			3,464.02			1,769.04
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			4,654,487.23			4,625,076.04
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero)			458,351.00			457,168.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			4,654,487.23			
b. State Subventions (Line D8)			458,351.00			
c. Less: Excluded Appropriations (Line C23)			65,949.42			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			5,046,888.81			

	2010-11 Calculations			2011-12 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4, if negative, then zero) If not zero report amount to: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary						
11. Adjusted Appropriations Limit (Lines D4 plus D10)		2010-11 Actual			2011-12 Budget	
12. Appropriations Subject to the Limit (Line D9d)			5,928,202.37			6,452,558.86
			5,045,888.81			

* Please provide below an explanation for each entry in the adjustments column.

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

Paula Rigney
Gann Contact Person

415-332-3190
Contact Phone Number

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

**IN SUPPORT OF RED RIBBON WEEK, OCTOBER 22-30, 2011
RESOLUTION #653**

WHEREAS, the key to our community's future demands that our young people have the knowledge and self-esteem necessary to refuse involvement with illicit drugs, including alcohol; and

WHEREAS, our community and school leaders are striving to meet the needs of young people relating to drug abuse prevention efforts and to promote lives that are rewarding and drug free for our young people; and

WHEREAS, the California State Department of Education, Californians for Drug Free Youth, Inc., a statewide parent/community organization, and the California Department of Alcohol and Drug Programs are co-sponsoring Red Ribbon Week: October 22-30, 2011; and

WHEREAS, schools, businesses, law enforcement, churches, hospitals, service clubs, government agencies, and individuals in the state of California will demonstrate their commitment for a drug-free society by wearing and displaying red ribbons during this week-long campaign; and

WHEREAS, to make Red Ribbon Week truly a community event, public and private agencies, as well as the schools, must demonstrate support and commitment;

NOW, THEREFORE, BE IT RESOLVED, that the Sausalito Marin City School District Board of Trustees proclaims October 22 – October 30, 2011 as RED RIBBON WEEK, and encourages its administrators, faculty, and students to participate in drug awareness activities, making a visible statement that we are strongly committed to live a healthy life.

THIS RESOLUTION WAS ADOPTED by the Sausalito Marin City School District Board of Education at a public meeting on September 22, 2011.

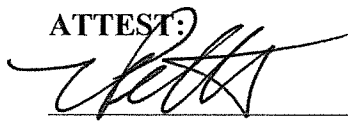
AYES
ABSTAIN

5
0

NOES
ABSENT

0
0

ATTEST:



Superintendent



Clerk of the Board

SAUSALITO MARIN CITY SCHOOL DISTRICT

Unaudited Actuals Financial Reporting
2010-11

General Fund

“Actual” 10-11 Year-End Totals

Unrestricted		Restricted
Revenue	\$4,619,313	Revenue \$1,900,689
Less		Less
Expense	<u>\$3,374,659</u>	Expense <u>\$2,970,913</u>

Net: (Before contributions to restricted)

Incr. (Decr.) \$ 1,244,654

Net: (Before contributions from unrestricted)

Incr. (Decr.) (\$1,070,223)

Ending Fund Balance

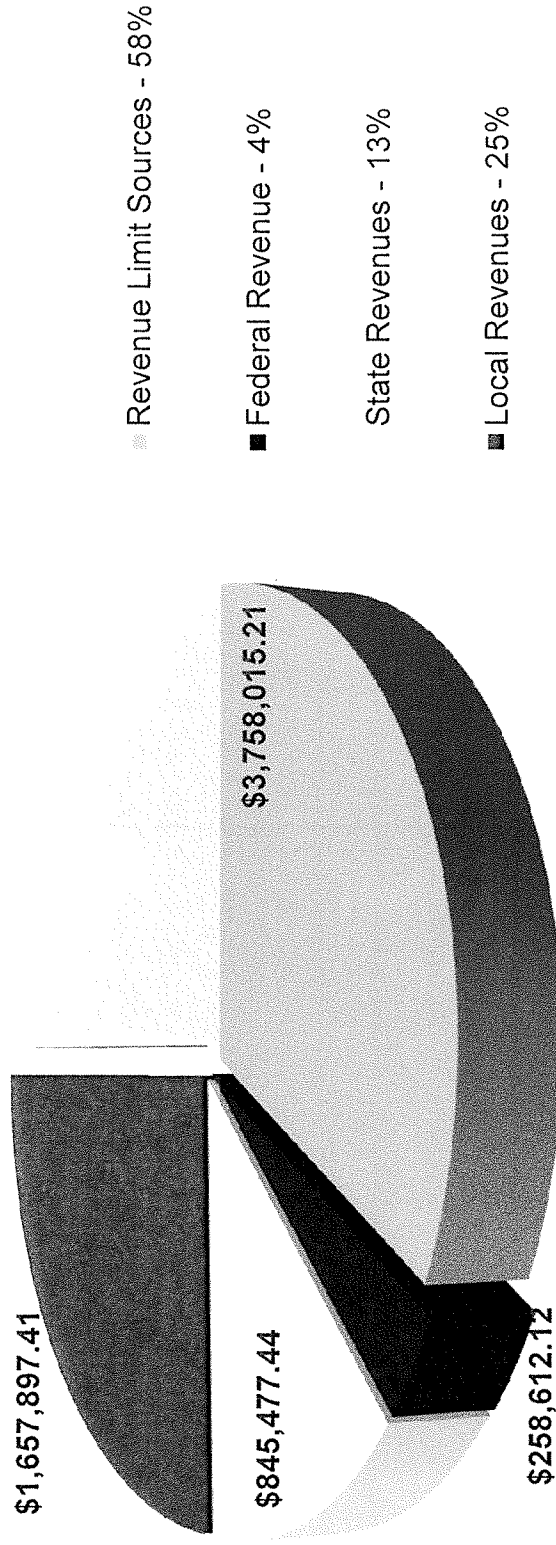
\$1,106,796.89

(Before Reserves)

Ending Fund Balance

\$ 227,310

2010-11 General Fund Revenue Summary - \$6,520,002



2010-11 General Fund

Revenue Summary - \$6,520,002

■ Revenue Limit Sources/Property Tax

\$ 3,758,015

■ Unrestricted = \$ 3,737,731

■ Property Taxes

■ Restricted = \$ 20,284

■ Special Ed.

■ Federal Revenues:

\$ 258,612

■ Unrestricted = \$ 28,244

■ Maintenance & Operations

■ Restricted = \$ 230,369

■ Special Ed., NCLB, Title I,II,III

■ Other State Revenues

\$ 845,477

■ Unrestricted = \$ 640,971

■ Special Ed., CSR, Mandates, Lottery

■ Restricted = \$ 204,507

■ EIA, Lottery

■ Other Local Revenue

\$ 1,657,897

■ Unrestricted = \$ 212,367

■ Restricted = \$ 1,445,530

□ Local Revenue (w/o Property Tax)

□ Leases and Rentals \$ 29,345

□ CAM (Community Action Marin) - Non-Profit

□ Corstone - Non-Profit

□ BACR

□ MCOE ~ SELPA \$ 173,210

□ Interest \$ 4,417

□ All Other Fees & Contracts \$ 97,898

□ WCA: counseling services, insurance/property and liability

□ *Other Local Revenue \$ 1,353,027

*Other includes restricted monies and other monies received throughout the year after budget adoption. Funds are from donations, the Millagro Foundation, and Marin Community Foundation (majority). The Marin Community Foundation (MCF) has several grants: Arts, Transforming Schools Grant, and the Pre-K to 3 Grant,

2010-11 General Fund Expenditure Summary - \$6,345,571

\$18,982.23

\$525,153.51

\$2,505,922.39

\$1,637,597.35

\$333,070.31

\$659,944.97

\$164,900.12

■ Certificated Salaries - 25.81%

■ Classified Salaries - 13.13%

Employee Benefits - 10.4%

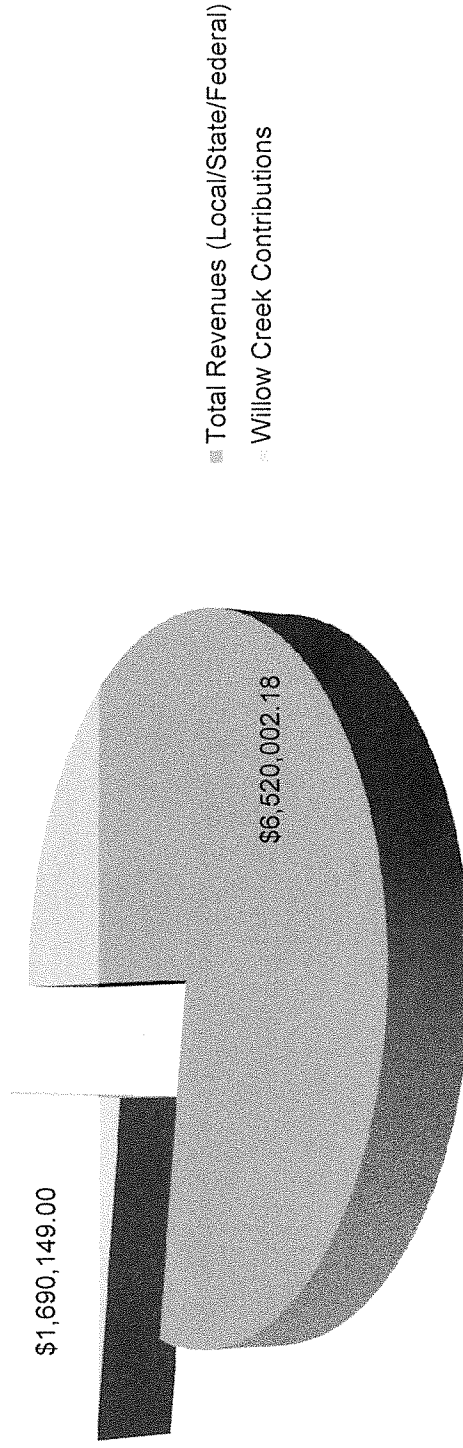
■ Books & Supplies - 2.60%

■ Services & Other Operating Exp. -
39.49%

■ Capital Outlay - .30%

■ Other Outgo - 8.28%

2010-11 Willow Creek Academy Contribution



Other Funds

“Actual” 10-11 Year-End Totals

Cafeteria Fund ~ 13

Revenue \$97,300.82

Federal = \$90,096.56
State = \$ 7,334.57

Less

Expenses \$148,958.03

Net:

Incr. (Decr.)(\$51,657.21)

District Contribution = \$52,366.00

Ending Balance

\$748.50

Deferred Maintenance Fund ~ 14

Revenue: \$ 13.59

Less

Expenses \$ 00.00

Net:

Incr. (Decr.) \$ 13.59

Ending Balance

\$5,341.31

Ending Fund Balances

All Funds = \$1,301,826.38

■ Summary of Ending Fund Balances Assignments

■ Assignments = \$233,050

Cash Flow

Deferred Maintenance Projects

Bus Aides

■ Commitments = \$193,000

Reinstatement of 9.5 hours in
Aide time

Transportation Program:
salary/benefits and
maintenance costs

Bayside Phone system
replacement

■ Reserve = \$577,806

Board Approved Reserve for
Economic Uncertainties