

# **Sausalito Marin City School District Agenda**

Created: June 20, 2011 at 03:14 PM

RB

## **Regular Meeting**

**June 23, 2011**

**Thursday, 07:00 PM**

District Office  
630 Nevada Street  
Sausalito, CA 94965

### **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.

#### **CLOSED SESSION: 6:00 PM**

#### **OPEN SESSION: 7:00 PM**

#### **PUBLIC HEARING: 7:15 PM**

#### **State Categoricals - Tier III Program**

#### **PUBLIC HEARING: 7:20 PM**

#### **2011/2012 District Budget**

**(5 minutes each unless public comment requires longer)**

#### **RESUME REGULAR SESSION**

#### **CALL TO ORDER**

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

Persons wishing to address the Board on items on the closed session agenda may do so at this time. (Turn in completed card; 3-minute time limit for presentation.)

#### **CLOSED SESSION**

##### **1. CLOSED SESSION: CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION - Significant exposure to litigation pursuant to subdivision (b) of Government Code Section 54956.9 (P)**

Potential Cases: One (1)

**2. With respect to every item of business to be discussed concerning personnel matters pursuant to Government Code 54957: CLOSED SESSION: PUBLIC EMPLOYEE APPOINTMENT, EMPLOYMENT, EVALUATION OF PERFORMANCE, DISCIPLINE, OR DISMISSAL (P)**

The Board will meet with District Legal Counsel, Alison Neufeld.

**3. With respect to every item of business to be discussed in Closed Session pursuant to Section 54957.6: CONFERENCE WITH LABOR NEGOTIATOR (P)**

Negotiator for: Sausalito Marin City School District: Alison Neufeld  
Negotiations with: California School Employees Association (CSEA)

**OPEN SESSION**

**1. Report Out from Closed Session (P)**

**2. Pledge of Allegiance (D)**

**3. Approval of Agenda Order (P)**

**4. Addressing the Board Prior to Open Session (D)**

Persons wishing to address the Board on open session items on the agenda or items not on the agenda may do so at this time. (Turn in completed card; 3-minute time limit for presentation. Regarding comments on items that are not on the agenda, Board members may listen to your presentation but are prohibited by the Brown Act from making a response.)

**RECOGNITION**

**1. Willow Creek Academy Recognized by Southern California's Rossier School of Education on State's Top Ten List (D)**

Willow Creek Academy ranked No. 6 in top 10 charter schools, out of 807 charter schools in California.

**WILLOW CREEK ACADEMY**

**1. Financial Report (P)**

Review of the Willow Creek Academy financial statements for May 2011

**2. Review and Acceptance of the 2011/2012 Willow Creek Academy Budget (P)**

**DISTRICT 2011/2012 BUDGET**

**1. Public Hearing: 2011/2012 State Categoricals - Tier III Program (D)**

**2. Accepting State Categorical Funds and Implementing Flexibility Authorized by SBX3 2011/2012 - Resolution #645 (P)**

**3. Public Hearing 2011/2012 District Budget (D)**

The District has developed a District budget for the 2011/2012 school year based on goals and objectives as set forth by the Board. Further recommendations are reflected based on input from certificated and support staff. Additionally, a public hearing must be held to take public input.

#### **4. Budget Adoption (V)**

The Board will consider adoption of the District budget for the 2011/2012 school year.

#### **5. Resolution Establishing Fund Balance Policies-Resolution #647 (V)**

GASB has issued Statement 54 (GASB 54), Fund Balance Reporting and Governmental Fund Type Definitions, which alters the categories and terminology used to describe the components that compose fund balance.

### **EDUCATION**

#### **1. Principal's Report - Martin Luther King, Jr. Academy 2011/2012 Update (V)**

Principal Jonnette Newton and Dr. Valerie Pitts will address the Board.

#### **2. Willow Creek Academy Head of School's Report (V)**

#### **3. Why Students Transfer Between Schools (D)**

At the request of Trustee Thornton at an earlier board meeting, information relative to why District students transfer between schools has been compiled.

### **BUDGET & PERSONNEL**

#### **1. Contract for Principal Bayside/Martin Luther King, Jr. Academy (V)**

Board approval of the contract with Ms. Jonnette Newton for the position of Principal at Bayside Elementary and Martin Luther King, Jr. Academy for the period July 1, 2011 to June 30, 2013

#### **2. Awarding of Bid for Food Services (V)**

Board consideration of awarding the contract for food services for the 2011/2012 school year.

### **FACILITIES**

#### **1. Director of Maintenance and Operations' Report (V)**

### **CONSENT AGENDA**

#### **1. Approval of the minutes of the regular board meeting of June 9, 2011 (V) (C)**

#### **2. Second Reading/Action on Board Policy 5030 Student Wellness (V) (C)**

#### **3. Payment of Warrants (V) (C)**

Payment of warrants under:

Batch 61 Fund 01 in the amount of \$34,122.03  
Batch 62 Fund 01 in the amount of \$44,647.62  
Batch 62 Fund 13 in the amount of \$1,792.01  
Batch 62 Fund 40 in the amount of \$11,644.18  
Batch 63 Fund 01 in the amount of \$40,025.81  
Batch 63 Fund 13 in the amount of \$6,442.99  
Batch 64 Fund 01 in the amount of \$371,058.43  
Batch 64 Fund 13 in the amount of \$941.35  
Batch 65 Fund 01 in the amount of \$2,049.23

#### **4. 1st Grade Classroom Teacher: New Hire (V) (C)**

Approve the hire of Jennifer Tuffy as a 1.0 FTE probationary 1st grade Classroom Teacher for Bayside School. Salary will be determined by verification of units and prior experience.

**5. Math/Technology Teacher: New Hire** (P) (C)

Approve the hire of Jan McDougal as a 1.0 FTE probationary Math/Technology Teacher for Martin Luther King Jr. Middle School. Salary will be determined by verification of units and prior experience.

**6. Music Teacher: New Hire** (P) (C)

Approve the hire of David Luther as a 1.0 FTE probationary Music Teacher for Bayside School and Willow Creek Academy. Salary will be determined by verification of units and prior experience.

**ADMINISTRATIVE AND EXTERNAL**

**1. Board Policy 3100 Budget** (P)

The Board will conduct a first reading of revised Board Policy 3100 Budget to reflect the Governmental Accounting Standards Board (GASB)54 definition of ending fund balances.

**2. California School Boards Association Annual Education Conference** (P)

Board consideration of who will attend that California School Boards Association Annual Education Conference

**3. Authorization of Temporary Transfer of Funds, Tax Anticipation (TAN), Resolution #643** (P)

**4. Authorization of Budget Transfers to Permit Payment of Obligations at Close of Year, Resolution #646** (P)

**REPORTS**

**1. President's Report** (P)

**2. Board Members' Reports** (P)

**3. Superintendent's Report** (P)

**SAVE THE DATE**

**1. Future District Board Meeting Dates** (P)

All meetings are held at the District Office, 630 Nevada Street, Sausalito at 7:00 pm 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.

July 28 - One July meeting – summer break

August 11\*

August 25

September 8\*

September 22

October 13\*

October 27

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.

July 20, 2011  
August 17  
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)

August 12 Staff Development  
August 15 Staff Development  
August 16 Teacher Work Day  
August 17 First Day of School  
August 26 Staff Development

## **ADJOURNMENT**

**Americans with Disabilities:** The Sausalito Marin City School 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.

Willow Creek Academy  
Balance Sheet  
May 31, 2011

ASSETS

Current Assets		
Cash in US Bank Unrestricted	\$	162,669.69
Cash with Fiscal Agent/Trustee		<u>58,527.71</u>
Total Current Assets		221,197.40
Property and Equipment		
Buildings		50,885.00
Accumulated Depr-Buildings		(13,568.00)
Equipment		10,907.90
Accumulated Depr-Equipment		<u>(4,674.00)</u>
Total Property and Equipment		43,550.90
Other Assets		<u>                    </u>
Total Other Assets		<u>0.00</u>
Total Assets	\$	<u><u>264,748.30</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
State Unemployment Ins Payable	\$	1,651.35
Worker's Compensation Payable		(1,774.96)
One-sixth Withholding Payable		75,656.70
Summer 125 Plan Payable		6,372.45
Short Term Loans		5,000.00
Current Portion-Capital Lease		<u>12,275.20</u>
Total Current Liabilities		99,180.74
Long-Term Liabilities		
Long Term Portion-Capital Leas		<u>3,294.99</u>
Total Long-Term Liabilities		<u>3,294.99</u>
Total Liabilities		102,475.73
Capital		
Beginning Fund Balance		188,707.21
Net Income		<u>(26,434.64)</u>
Total Capital		<u>162,272.57</u>
Total Liabilities & Capital	\$	<u><u>264,748.30</u></u>

Willow Creek Academy  
Cash Flow 2010/11

	Actual July	Actual Aug	Actual Sep	Actual Oct	Actual Nov	Actual Dec	Actual Jan	Actual Feb	Actual Mar	Actual Apr	Actual May	Forecast June	Total	Budget	Estimated Budget Actuals Variance
<b>Actuals Through Month of May</b>															
<b>A. Beginning Cash</b>	183,630	194,383	136,209	170,982	153,553	105,802	162,715	233,377	173,313	285,080	259,631	221,198	183,630		
<b>B. Revenues</b>															
In Lieu Tax Portion - 100%			154,032	68,459	68,459	68,459	68,459	68,459	184,470	92,235	92,235	92,521	957,788	1,046,443	88,655 0
State Aid Portion - 0%													0		
Block Grant - Categorical/Incl EIA					22,253		31,623	10,541		15,234	6,995	2,573	89,219	129,985	40,766 0
California Lottery				336				8,963		5,737			15,036	26,883	11,847 0
CA Primary (K-3) Class Size Reduction			63	-1,071			19,814		23,010				41,816	78,246	36,430 0
Child Nutrition School Program				3,340	6,082	464	9,939	3,728	356	9,145	6,633	4,326	44,015	54,074	10,059 0
Other State Revenue			250				1,314	9,582	304	257	257	257	12,221	4,000	1,104 -3,325
Federal Revenues				28,500			25,495		3,181	15,918			73,094	73,075	3,166 -3,185
Federal Revenues/PY Deferred													0	0	0 0
Local Donations, Interest	29	85	40	1,551	25	20	1,688	35	39	101	30	358	4,000	4,000	0 0
Food Service Revenue			1,963	719	3,741	645	2,280	0	2,381	1,005	1,041	1,737	15,511	21,714	0 6,203
Grant District			90,000			90,000			47,402			50,695	278,097	278,097	0 0
Grant Art			5,040	207	79	286	385	245	158	283	320	119	7,120	7,000	0 -120
Grant Music							25,000						25,000	25,000	0 0
Grant Nutrition									10,000				10,000	10,000	0 0
Grant LKCA/Art Fest/Tech Grant													25,000	25,000	0 0
Grant Spanish							30,000						30,000	30,000	0 0
<b>Total Revenues</b>	29	85	251,388	102,041	100,639	184,873	215,997	101,553	271,300	139,915	107,511	152,586	1,827,918	1,813,517	192,026 -3,427 1,813,517
<b>C. Disbursements</b>															
Certificated	9,333	9,333	96,163	91,770	99,133	91,463	91,083	92,868	102,853	92,690	94,898	91,750	963,337	963,337	0 0
Classified	2,414	5,848	18,690	17,587	19,520	17,426	18,723	20,116	19,995	21,147	20,616	20,011	202,092	202,092	0 0
Employee Benefits	4,996	5,358	18,283	18,041	19,740	18,010	17,840	18,140	19,707	18,027	18,195	16,924	193,261	193,261	0 0
Books and Supplies	25	12,145	19,032	9,315	11,640	9,269	1,165	27,778	16,219	14,059	8,278	46,675	175,600	175,600	0 0
Services & Operational Expenses	5,603	7,093	15,333	10,708	6,653	8,961	16,661	12,286	10,495	23,392	12,209	59,486	188,899	188,899	0 0
Capital Outlay												4,950	4,950	4,950	0 0
Facilities/Oversight Fees													0	70,586	70,586 0
SPED Encroachment													0	10,000	10,000 0
Debt Service Interest Payments	290	131									42		1,158	1,159	1 1
<b>Total Disbursements</b>	22,661	39,908	167,623	147,531	156,788	146,220	145,554	171,270	169,331	169,367	154,238	239,806	1,729,297	1,809,884	80,586
<b>Adjustments and Prior Year</b>														3,633	
Payroll Liabilities	-1,269	-732	747	-799	765	7940	-8,862	542	888	-1,812	2,489	124	0		
Payroll Reserve for Summer Pay			9,828	9,828	9,856	9,856	9,856	9,896	9,143	6,883	9,143		91,172	0	91,172
Employee Receivable		-1,126	159	285	-1,156	490	262	282	823			1,119	0	0	
Current Year Receivable/Prepaid Expenses	1,513			-1,513									1,119	1,119	
Current Year Payable				50	-50								0	0	
Short Term Loans Payable													0	0	
Debt Service Principal Payments	-1,949	-989	-988	-1,008	-1,018	-1,027	-1,037	-1,047	-1,057	-1,067	-1,078		-12,275	-12,275	0 0
Prior Year Transactions: Accounts Receivable	91,249	32,944	12,376	23,395									159,965	159,965	
Prior Year Transactions: Prepaid Expenses	2,027												2,027	2,027	
Prior Year Transactions: Accounts Payable	-6,824	-1,466	-71,103										-79,393	-79,393	
Prior Year Transactions: Deferred Revenue													0	0	
Prior Year Transactions: Loans Payable													0	0	
Prior Year Transactions: Payroll Liabilities	-51,343	-46,983		-2,176									-100,502	-100,502	
<b>Total Adjustments and Prior Year</b>	33,385	-16,352	-48,993	20,061	8,399	17,259	219	9,654	9,797	4,004	8,294	10,366	62,114	-29,059	91,172
<b>Net Change and Ending Cash Balance</b>	10,753	-58,174	34,773	-17,429	-47,751	56,913	70,662	-60,063	111,767	-25,449	-38,433	-76,834	-39,266		
<b>Ending Cash Balance</b>	194,383	136,209	170,982	153,553	105,802	162,715	233,377	173,313	285,080	259,631	221,198	144,364	144,364		164,632
Reconciled: USBank	136,156	77,925	112,698	95,269	47,518	104,430	174,913	114,850	226,616	201,103	162,670	85,836	85,836		
Cash with Fiscal Agent	58,227	58,284	58,284	58,284	58,284	58,284	58,464	58,464	58,464	58,528	58,528	58,528	58,528		
<b>Total All Bank Accounts</b>	194,383	136,209	170,982	153,553	105,802	162,715	233,377	173,313	285,080	259,631	221,198	144,364	144,364		

**Willow Creek Academy**  
**Income Statement**  
For the Eleven Months Ending May 31, 2011

	<u>July 1 Budget</u>	<u>Second Interim Revision</u>	<u>Actuals to Date</u>	<u>Remaining Budget</u>	<u>Percent</u>
<b>Revenues</b>					
Revenue Limit Sources	995,664	1,046,443	865,267	181,176	82.69
Federal Revenues	87,403	122,865	110,402	12,463	89.86
Other State Revenues	116,050	113,413	71,197	42,216	62.78
Other Local Revenues	365,945	365,811	306,820	58,991	83.87
<b>Total Revenues</b>	<b>1,565,062</b>	<b>1,648,532</b>	<b>1,353,686</b>	<b>294,846</b>	<b>82.11</b>
<b>Expenses</b>					
<i>Certificated Salaries</i>					
Teacher Salaries	732,736	818,989	740,622	78,367	90.43
Administrator Salaries	163,000	144,348	130,965	13,383	90.73
<i>Total Certificated Salaries</i>	<i>895,736</i>	<i>963,337</i>	<i>871,587</i>	<i>91,750</i>	<i>90.48</i>
<i>Classified Salaries</i>					
Paraeducator Salaries	166,161	134,562	120,608	13,954	89.63
Supervisor Salaries	0	0	0	0	0.00
Office/Technical Salaries	63,779	67,530	61,474	6,056	91.03
<i>Total Classified Salaries</i>	<i>229,940</i>	<i>202,092</i>	<i>182,082</i>	<i>20,010</i>	<i>90.10</i>
<i>Employee Benefits</i>					
OASDI/Medicare	85,712	84,400	77,379	7,021	91.68
Health and Welfare	37,621	43,443	39,441	4,002	90.79
Unemployment Insurance	8,067	9,310	9,029	281	96.98
Workers' Compensation	20,500	16,438	15,120	1,318	91.98
Other Benefits	35,000	39,598	35,368	4,230	89.32
<i>Total Employee Benefits</i>	<i>186,900</i>	<i>193,189</i>	<i>176,337</i>	<i>16,852</i>	<i>91.28</i>
<i>Books and Supplies</i>					
Books/Reference	15,000	15,000	17,735	(2,735)	118.23
Instructional Materials/Suppli	12,500	14,500	11,155	3,345	76.93
Supplies/Stores	12,500	13,100	21,119	(8,019)	161.21
Non-Capitalized Equipment	10,000	40,000	15,537	24,463	38.84
Non-Capaltized	0	0	0	0	0.00
Food Service Supplies	89,000	93,000	63,378	29,622	68.15
<i>Total Books and Supplies</i>	<i>139,000</i>	<i>175,600</i>	<i>128,924</i>	<i>46,676</i>	<i>73.42</i>
<i>Services/Operating Expensts</i>					
Travel/Conferences	0	0	0	0	0.00
Dues/Memberships	3,500	3,500	1,423	2,077	40.66
Insurance	5,000	5,000	2,934	2,066	58.68
Rentals/Leases/Repairs	38,521	42,793	6,509	36,284	15.21
Professional Services	109,901	195,892	112,189	83,703	57.27
Communications	12,300	12,300	6,349	5,951	51.62
<i>Total Services/Operating Expenses</i>	<i>169,222</i>	<i>259,485</i>	<i>129,404</i>	<i>130,081</i>	<i>49.87</i>

**Willow Creek Academy**  
**Income Statement**  
For the Eleven Months Ending May 31, 2011

	<u>July 1 Budget</u>	<u>Second Interim Revision</u>	<u>Actuals to Date</u>	<u>Remaining Budget</u>	<u>Percent</u>
<i>Capital Outlay</i>					
Sites/Site Improvements	0	0	0	0	0.00
Capital Equipment	4,950	4,950	0	4,950	0.00
<i>Total Capital Outlay</i>	<i>4,950</i>	<i>4,950</i>	<i>0</i>	<i>4,950</i>	<i>0.00</i>
<i>Other Outgo</i>					
Other Transfers	10,000	10,000	0	10,000	0.00
<i>Total Other Outgo</i>	<i>10,000</i>	<i>10,000</i>	<i>0</i>	<i>10,000</i>	<i>0.00</i>
<b>Total Expenses</b>	<b>1,635,748</b>	<b>1,808,653</b>	<b>1,488,334</b>	<b>320,319</b>	<b>82.29</b>
 <b>Other Sources and Uses</b>					
<i>Other Sources</i>					
Other Sources	0	0	0	0	0.00
Charter School Loans	0	0	0	0	0.00
<i>Total Other Sources</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0.00</i>
<i>Other Uses</i>					
Debt Service Interest	(1,159)	(1,159)	(1,158)	(1)	99.91
Debt Service Principal	(12,275)	(12,275)	(12,275)	0	100.00
<i>Total Other Uses</i>	<i>(13,434)</i>	<i>(13,434)</i>	<i>(13,433)</i>	<i>(1)</i>	<i>99.99</i>
<b>Total Other Sources and Uses</b>	<b>(13,434)</b>	<b>(13,434)</b>	<b>(13,433)</b>	<b>(1)</b>	<b>99.99</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(84,120)</b>	<b>(173,555)</b>	<b>(148,081)</b>	<b>(25,474)</b>	

June 17, 2011

Margaret Bonardi  
Sausalito-Marin City School District  
630 Nevada Street  
Sausalito, CA 94965

**Subject:** 2011/12 July 1 Budget Submission

Enclosed are the July 1 Budget Submission documents for Willow Creek Academy. The submission includes the following items as required by the State of California:

- Charter Schools Enterprise Fund, Revenues, Expenses and Changes in Net Assets (Form 62)
- Average Daily Attendance (Form ADC)
- Schedule of Capital Assets (ASSET)
- Schedule of Long-Term Liabilities (DEBT)
- Lottery (Form L)
- Charter School Certification (CB)

Also included are the following items requested by the County:

- Multi-Year Budget

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

Sincerely,

Carol Cooper  
Principal

Willow Creek Academy, assumptions for the budget, year ending June 30, 2012

- Enrollment increases from about 215 currently to 240 this coming year.
- 
- Federal and State revenues reflect the latest available information.
- Private Revenues from sources consistent over past years are budgeted based on current information.
- Other Local Revenues include the District Supplemental Grant in an amount unchanged from the current year.
- Salaries reflect no additional teachers, and the addition of a full time Assistant Head of School. Otherwise, no increases in staff or salary compensation. Fringe benefit calculations reflect the latest available information.
- Other non salary expenses are up slightly, reflecting estimated expenses in each category, including higher allocated expenses based on block grant formulas.
- The above generate a budgeted Net Decrease for the year of \$23,677, which we will work to overcome as the year progresses, particularly in the area of private revenues.

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2010-11 Estimated Actuals	2011-12 Budget
01	General Fund/County School Service Fund		
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		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund	G	G
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
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	
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ICR	Indirect Cost Rate Worksheet		
L	Lottery Report	GS	
RLCC	Revenue Limit Summary - County Charter		



G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2010-11 Estimated Actuals	2011-12 Budget
RLDC	Revenue Limit Summary - District Charter	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals		
SIAB	Summary of Interfund Activities - Budget		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	1,046,443.00	1,165,566.00	11.4%
2) Federal Revenue		8100-8299	122,865.00	95,590.00	-22.2%
3) Other State Revenue		8300-8599	243,398.00	180,671.00	-25.8%
4) Other Local Revenue		8600-8799	400,811.00	428,886.00	7.0%
5) TOTAL, REVENUES			1,813,517.00	1,870,713.00	3.2%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	963,337.00	977,497.00	1.5%
2) Classified Salaries		2000-2999	202,092.00	223,000.00	10.3%
3) Employee Benefits		3000-3999	193,189.00	212,134.00	9.8%
4) Books and Supplies		4000-4999	175,600.00	186,500.00	6.2%
5) Services and Other Operating Expenses		5000-5999	259,485.00	280,244.00	8.0%
6) Depreciation		6000-6999	4,950.00	4,950.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	11,159.00	10,064.00	-9.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,809,812.00	1,894,389.00	4.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,705.00	(23,676.00)	-739.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			3,705.00	(23,676.00)	-739.0%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	188,707.00	192,412.00	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			188,707.00	192,412.00	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			188,707.00	192,412.00	2.0%
2) Ending Net Assets, June 30 (E + F1e)			192,412.00	168,736.00	-12.3%
Components of Ending Net Assets (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	89,761.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	102,651.00		
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		168,736.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>G. ASSETS</b>					
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	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					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
<b>10) TOTAL, ASSETS</b>			<b>0.00</b>		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) 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			0.00		
<b>I. NET ASSETS</b>					
Net Assets, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
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	1,046,443.00	1,165,566.00	11.4%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>1,046,443.00</b>	<b>1,165,566.00</b>	<b>11.4%</b>
<b>FEDERAL REVENUE</b>					
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	49,790.00	58,320.00	17.1%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	73,075.00	37,270.00	-49.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>122,865.00</b>	<b>95,590.00</b>	<b>-22.2%</b>
<b>OTHER STATE REVENUE</b>					
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 Estimated 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	78,246.00	78,246.00	0.0%
Child Nutrition Programs		8520	4,284.00	3,120.00	-27.2%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	26,883.00	27,499.00	2.3%
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	133,985.00	71,806.00	-46.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>243,398.00</b>	<b>180,671.00</b>	<b>-25.8%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	21,714.00	21,360.00	-1.6%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,000.00	650.00	-35.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
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	378,097.00	406,876.00	7.6%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>400,811.00</b>	<b>428,886.00</b>	<b>7.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,813,517.00</b>	<b>1,870,713.00</b>	<b>3.2%</b>



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	818,989.00	804,497.00	-1.8%
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>963,337.00</b>	<b>977,497.00</b>	<b>1.5%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	134,562.00	155,000.00	15.2%
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	67,530.00	68,000.00	0.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>202,092.00</b>	<b>223,000.00</b>	<b>10.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	84,399.00	91,838.00	8.8%
Health and Welfare Benefits		3401-3402	43,443.00	44,000.00	1.3%
Unemployment Insurance		3501-3502	9,310.00	19,328.00	107.6%
Workers' Compensation		3601-3602	16,439.00	17,887.00	8.8%
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	39,598.00	39,081.00	-1.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>193,189.00</b>	<b>212,134.00</b>	<b>9.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	14,700.00	17,500.00	19.0%
Books and Other Reference Materials		4200	300.00	500.00	66.7%
Materials and Supplies		4300	27,600.00	50,500.00	83.0%
Noncapitalized Equipment		4400	40,000.00	15,000.00	-62.5%
Food		4700	93,000.00	103,000.00	10.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>175,600.00</b>	<b>186,500.00</b>	<b>6.2%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	3,500.00	3,500.00	0.0%
Insurance		5400-5450	5,000.00	5,000.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,793.00	47,417.00	10.8%
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	195,892.00	212,027.00	8.2%
Communications		5900	12,300.00	12,300.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>259,485.00</b>	<b>280,244.00</b>	<b>8.0%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	4,950.00	4,950.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>4,950.00</b>	<b>4,950.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	10,000.00	10,000.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	1,159.00	64.00	-94.5%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>11,159.00</b>	<b>10,064.00</b>	<b>-9.8%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated 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			1,809,812.00	1,894,389.00	4.7%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	1,046,443.00	1,165,566.00	11.4%
2) Federal Revenue		8100-8299	122,865.00	95,590.00	-22.2%
3) Other State Revenue		8300-8599	243,398.00	180,671.00	-25.8%
4) Other Local Revenue		8600-8799	400,811.00	428,886.00	7.0%
5) TOTAL, REVENUES			1,813,517.00	1,870,713.00	3.2%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,248,900.00	1,297,295.00	3.9%
2) Instruction - Related Services	2000-2999		328,717.00	344,596.00	4.8%
3) Pupil Services	3000-3999		95,600.00	103,000.00	7.7%
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		90,143.00	100,017.00	11.0%
8) Plant Services	8000-8999		35,293.00	39,417.00	11.7%
9) Other Outgo	9000-9999	Except 7600-7699	11,159.00	10,064.00	-9.8%
10) TOTAL, EXPENSES			1,809,812.00	1,894,389.00	4.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,705.00	(23,676.00)	-739.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			3,705.00	(23,676.00)	-739.0%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	188,707.00	192,412.00	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			188,707.00	192,412.00	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			188,707.00	192,412.00	2.0%
2) Ending Net Assets, June 30 (E + F1e)			192,412.00	168,736.00	-12.3%
Components of Ending Net Assets (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	89,761.00		
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	102,651.00		
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		168,736.00	

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

Description	2010-11 Estimated Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>ELEMENTARY</b>						
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
<b>HIGH SCHOOL</b>						
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
<b>COUNTY SUPPLEMENT</b>						
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 Estimated Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
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	204.82	204.82	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	204.82	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), currently in effect for a five-year period from 2008-09 through 2012-13.

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
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
Capital assets being depreciated:	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00
<b>Business-Type Activities:</b>						
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
Capital assets being depreciated:	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements			0.00			0.00
Buildings	50,885.00		50,885.00			50,885.00
Equipment	10,908.00		10,908.00			10,908.00
Total capital assets being depreciated	61,793.00	0.00	61,793.00	0.00	0.00	61,793.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(13,568.00)		(13,568.00)	(3,392.00)		(16,960.00)
Equipment	(4,674.00)		(4,674.00)	(1,558.00)		(6,232.00)
Total accumulated depreciation	(18,242.00)	0.00	(18,242.00)	(4,950.00)	0.00	(23,192.00)
Total capital assets being depreciated, net	43,551.00	0.00	43,551.00	(4,950.00)	0.00	38,601.00
Business-type activity capital assets, net	43,551.00	0.00	43,551.00	(4,950.00)	0.00	38,601.00

ESTIMATES THROUGH THE MONTH OF		July	August	September	October	November	December
Object	JUNE						
<b>A. BEGINNING CASH</b>	9110	142,104.00	198,669.00	183,360.00	170,718.00	123,341.00	57,808.00
<b>B. RECEIPTS</b>							
Revenue Limit Sources							
Property Taxes	8020-8079	0.00	0.00	0.00	0.00	0.00	0.00
Principal Apportionment	8010-8019	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds	8080-8099	0.00	62,787.00	125,573.00	83,715.00	83,715.00	83,715.00
Federal Revenue	8100-8299	0.00	0.00	0.00	4,608.00	7,987.00	7,373.00
Other State Revenue	8300-8599	0.00	0.00	0.00	15,323.00	0.00	11,992.00
Other Local Revenue	8600-8799	0.00	0.00	83,584.00	2,967.00	4,142.00	86,147.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00
Other Receipts/Non-Revenue		0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>		0.00	62,787.00	209,157.00	106,613.00	95,844.00	189,227.00
<b>C. DISBURSEMENTS</b>							
Certificated Salaries	1000-1999	20,833.00	20,833.00	93,583.00	93,583.00	93,583.00	93,583.00
Classified Salaries	2000-2999	5,000.00	5,000.00	21,300.00	21,300.00	21,300.00	21,300.00
Employee Benefits	3000-3999	4,500.00	4,500.00	20,313.00	20,313.00	20,313.00	20,313.00
Books, Supplies and Services	4000-5999	7,100.00	19,000.00	36,181.00	36,181.00	36,181.00	36,181.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	1,119.00	1,119.00	1,119.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00
Other Disbursements/							
Non Expenditures		(1,119.00)	1.00	(9,999.00)	(9,999.00)	(10,000.00)	(9,999.00)
<b>TOTAL DISBURSEMENTS</b>		37,433.00	50,453.00	162,497.00	161,378.00	161,377.00	161,378.00
<b>D. PRIOR YEAR TRANSACTIONS</b>							
Accounts Receivable	9200	146,584.00	19,443.00	11,284.00	7,388.00	0.00	3,166.00
Accounts Payable	9500	52,586.00	47,086.00	70,586.00	0.00	0.00	0.00
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		93,998.00	(27,643.00)	(59,302.00)	7,388.00	0.00	3,166.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		56,565.00	(15,309.00)	(12,642.00)	(47,377.00)	(65,533.00)	31,015.00
<b>F. ENDING CASH (A + E)</b>		198,669.00	183,360.00	170,718.00	123,341.00	57,808.00	88,823.00
<b>G. ENDING CASH, PLUS ACCRUALS</b>							

ESTIMATES THROUGH THE MONTH OF	Object	January	February	March	April	May	June	Accruals	TOTAL
<b>A. BEGINNING CASH</b>	JUNE	88,823.00	125,466.00	95,945.00	243,212.00	205,354.00	151,055.00		
<b>B. RECEIPTS</b>									
Revenue Limit Sources	8020-8079	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes	8010-8019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal Apportionment	8080-8099	83,715.00	83,715.00	186,210.00	93,105.00	93,105.00	93,105.00	93,106.00	1,165,566.00
Miscellaneous Funds	8100-8299	23,823.00	4,915.00	6,144.00	20,024.00	9,216.00	6,144.00	8,476.00	98,710.00
Federal Revenue	8300-8599	31,554.00	40,153.00	20,571.00	6,889.00	189.00	65.00	50,815.00	177,551.00
Other State Revenue	8600-8799	58,928.00	3,074.00	95,720.00	3,501.00	4,569.00	86,254.00	0.00	428,886.00
Other Local Revenue	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers In	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Receipts/Non-Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>		198,020.00	131,857.00	308,645.00	123,519.00	107,079.00	185,568.00	152,397.00	1,870,713.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	93,583.00	93,583.00	93,583.00	93,583.00	93,583.00	93,583.00	0.00	977,496.00
Classified Salaries	2000-2999	21,300.00	21,300.00	21,300.00	21,300.00	21,300.00	21,300.00	0.00	223,000.00
Employee Benefits	3000-3999	20,313.00	20,313.00	20,313.00	20,313.00	20,313.00	20,313.00	0.00	212,130.00
Books, Supplies and Services	4000-5999	36,181.00	36,181.00	36,181.00	36,181.00	36,181.00	36,181.00	78,834.00	466,744.00
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	13,357.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Disbursements/Non Expenditures		(10,000.00)	(9,999.00)	(9,999.00)	(10,000.00)	(9,999.00)	(10,000.00)	100,000.00	(1,112.00)
<b>TOTAL DISBURSEMENTS</b>		161,377.00	161,378.00	161,378.00	161,377.00	161,378.00	161,377.00	188,834.00	1,891,615.00
<b>D. PRIOR YEAR TRANSACTIONS</b>									
Accounts Receivable	9200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	187,865.00
Accounts Payable	9500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	170,258.00
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,607.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		36,643.00	(29,521.00)	147,267.00	(37,858.00)	(54,299.00)	24,191.00	(36,437.00)	(3,295.00)
<b>F. ENDING CASH (A + E)</b>		125,466.00	95,945.00	243,212.00	205,354.00	151,055.00	175,246.00		138,809.00
<b>G. ENDING CASH, PLUS ACCRUALS</b>									

Charter Number: 351

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2011-12 CHARTER SCHOOL BUDGET REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: \_\_\_\_\_  
Charter School Official  
(Original signature required)

Date: \_\_\_\_\_

Printed  
Name: Caroline Cooper

Title: Principal

For additional information on the budget report, please contact:

Charter School Contact:

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
<b>Governmental Activities:</b>							
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
<b>Business-Type Activities:</b>							
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		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

July 1 Budget (Single Adoption)  
2010-11 Estimated Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

21 65474 6118491  
Form L

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	23,183.00		3,700.00	26,883.00
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)		23,183.00	0.00	3,700.00	26,883.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	23,183.00			23,183.00
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		3,700.00	3,700.00
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 )		23,183.00	0.00	3,700.00	26,883.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
<b>D. COMMENTS:</b>					

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.

Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025		
2. Inflation Increase	0041		
3. All Other Adjustments	0042, 0525, 0719		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	0.00	0.00
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	0.00	0.00
b. Revenue Limit ADA	0033	0.00	0.00
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	0.00	0.00
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	0.00	0.00
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.82037	0.80392
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	0.00	0.00
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060		
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195		
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)	---	0.00	0.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	0.00	0.00



Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587, 0660		
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589		
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	0.00	0.00
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
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458		
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		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	0.00	0.00
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	0.00	0.00
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	0.00	

<b>OTHER NON-REVENUE LIMIT ITEMS</b>			
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		

SACS2011 Financial Reporting Software - 2011.1.0  
6/17/2011 9:47:23 AM

21-65474-6118491

July 1 Budget (Single Adoption)  
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 - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<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) - 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.

SACS2011 Financial Reporting Software - 2011.1.0  
6/17/2011 9:47:49 AM

21-65474-6118491

July 1 Budget (Single Adoption)  
2010-11 Estimated 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 - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<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

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

## 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

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

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

INTRAFFD-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

EXCESS-DESIGNATIONS<sub>A</sub> - (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<sub>B</sub> - (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 - (W) - 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

## SUPPLEMENTAL CHECKS

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

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

### EXPORT CHECKS

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

PASSED

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

PASSED

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

PASSED


Checks Completed.



Export Log  
Period: July 1 Budget (Single Adoption)  
Type of Export: Official

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LEA: 21-65474-6118491 Willow Creek Academy

 Check for LEA: 21-65474-6118491 is good

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Export of USER General Ledger started at 6/17/2011 9:48:27 AM

OFFICIAL Header for LEA: 21-65474-6118491 Willow Creek Academy  
VERSION 2011.1.0

Fiscal Year: 2010-11  
Type of Data: Estimated Actuals  
Number of records exported in group 1: 89

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

Export USER General Ledger completed at 6/17/2011 9:48:27 AM

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Export of Supplementals (USER ELEMENTs) started at 6/17/2011 9:48:27 AM

Fiscal Year: 2010-11  
Type of Data: Estimated Actuals  
Number of records exported in group 3: 382


Fiscal Year: 2011-12  
Type of Data: Budget  
Number of records exported in group 4: 462

Export of Supplemental (USER ELEMENTs) completed at 6/17/2011 9:48:28 AM

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Export of Explanations started at 6/17/2011 9:48:28 AM

No records to Export for Explanations.

 Export of TRC Log started at 6/17/2011 9:48:28 AM

Fiscal Year: 2010-11  
Type of Data: Estimated Actuals  
Number of records exported in group 5: 48

Fiscal Year: 2011-12  
Type of Data: Budget  
Number of records exported in group 6: 42

Export of TRC Log completed at 6/17/2011 9:48:28 AM

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

Exported to file: C:\SACS2011\Official\21654746118491BS1.DAT

End of Official Export Process



Assumptions for the Multi Year Budget Projection:

- Enrollment is projected to increase to 250 in year 12/13 and 260 in year 13/14.
- General purpose and Categorical revenue was calculated using the SSC 2011-12 Financial Projection Dartboard.
- Class Size Reduction Revenue was projected through 13/14 using 10/11 as the base apportionment.
- Other Local Revenue-District Grant current year funding was carried forward until further information is received based on future year's negotiations.
- Other Local Revenue grants that are historically received each year have been carried forward to future years.
- Food Service Revenue and Expenses were calculated using an estimated per pupil amount multiplied by the estimated enrollment.
- Certificated and Classified Salaries for years 12/13 and 13/14 were calculated to reflect a cost of living adjustment per the SSC 2011 Dartboard. One additional teacher is budgeted in year 13/14.
- Textbooks, Instructional Materials, Other Materials and Non-Capitalized Equipment and Services/Operating Expenses were all increased slightly for years 12/13 and 13/14.
- Special Education Encroachment expense was carried forward at the same amount as 11/12. This is subject to change as further information regarding future year encroachment expenses are received from the District.

Willow Creek Academy  
July 1 Budget  
2011/12

		CY Estimate 10-11	July 1 Budget 2011-12	Projected 2012-13	Projected 2013-14
Enrollment		215	240	250	260
Estimated ADA		204.54	228.00	237.50	247.00
COLA	Revenue	0.00%	0.00%	3.20%	2.70%
CPI	Expenses	1.20%	3.10%	2.70%	3.10%
<b>Revenues</b>					
<b>State and Local Revenues</b>					
<b>Revenue Limit Sources</b>					
8015000000000000	State Aid Entitlement Curr Yr	0	0	0	0
8017000000000000	Revenue Limit Adjustment	0	0	0	0
8015000000000000	Supplemental Hours Funding	0	0	0	0
8096000000000000	In-Lieu Tax Transfers-Curr Yr	1,046,443	1,165,566	1,253,053	1,338,420
	<b>Total Revenue Limit Sources</b>	<b>1,046,443</b>	<b>1,165,566</b>	<b>1,253,053</b>	<b>1,338,420</b>
<b>Federal Revenues</b>					
8220531000000000	Child Nutrition School Program	49,790	58,320	60,750	63,180
8290301000000000	Other Fed Rev-NCLB-Title I	38,557	34,700	34,700	34,700
8290301100000000	Other Fed Rev-ARRA-Title I	0	0	0	0
8290320500000000	Other Fed Rev-Education Jobs Fund	31,662	0	0	0
8290403500000000	Other Fed Rev-Title IIA-Tchr Qua	2,856	2,570	2,570	2,570
8290420300000000	Other Fed Rev-Title III-LEP	0	0	0	0
	<b>Total Federal Revenues</b>	<b>122,865</b>	<b>95,590</b>	<b>98,020</b>	<b>100,450</b>
<b>Other State Revenues</b>					
8434000000000000	Class Size Reduction K-3	78,246	78,246	78,246	78,246
8480000000000000	Categorical Block Grant/Incl EIA	129,985	148,348	150,292	158,387
8481000000000000	Revenue Limit Adjustment	0	-79,800	-83,125	-86,450
8520531000000000	Child Nutrition School Program	4,284	3,120	3,250	3,380
8560110000000000	State Lottery Revenue-Non-Prop	23,183	23,754	26,180	26,970
8560630000000000	State Lottery Revenue-Prop 20	3,700	3,745	4,094	4,266
8590000000000000	Other State Revenues	1,142	400	400	400
8590076000000000	Other State Revenues-Arts/Music	2,858	2,858	2,858	2,858
8590060200000000	Other State Revenues-Arts/CSIS	0	0	0	0
8590739200000000	Other State Revenues-BTSA	0	0	0	0
8590739800000000	Other State Revenues-Instr Mtls	0	0	0	0
	<b>Total Other State Revenues</b>	<b>243,399</b>	<b>180,671</b>	<b>182,195</b>	<b>188,056</b>
<b>Other Local Revenues</b>					
8634531000000000	Food Service Revenue	21,714	21,360	22,250	23,140
8660000000000000	Interest	1,000	650	650	650
8699000000000000	Other Local Revenues	3,000	3,000	3,000	3,000
8699902000000000	Other Local Revenues-Spanish Grant	30,000	30,000	30,000	30,000
8699903000000000	Other Local Revenues-Music Grant	25,000	25,000	25,000	25,000
8699904000000000	Other Local Revenues-District Grant	278,097	328,876	328,876	328,876
8699905000000000	Other Local Revenues-Art Fest	0	0	0	0
8699907000000000	Other Local Revenues-Art Grant	0	0	0	0
8699908000000000	Other Local Revenues-Arts/Tech Grant	7,000	10,000	10,000	10,000
8699910000000000	Other Local Revenues-Art Fest/Tech Grant	25,000	0	0	0
8699911000000000	Other Local Revenues-Nutrition Grant	10,000	10,000	10,000	10,000
	<b>Total Other Local Revenues</b>	<b>400,811</b>	<b>428,886</b>	<b>429,776</b>	<b>430,666</b>
	<b>Total Revenues</b>	<b>1,813,518</b>	<b>1,870,713</b>	<b>1,963,044</b>	<b>2,057,592</b>

**Willow Creek Academy**

**July 1 Budget**

**2011/12**

		CY Estimate 10-11	July 1 Budget 2011-12	Projected 2012-13	Projected 2013-14
<b>Expenses</b>					
<b>Certificated Salaries</b>					
<b>Teacher Salaries</b>					
110100011110000	Teacher Salaries-Regular	676,246	712,743	735,551	815,411
110111001110000	Teacher Salaries-Regular-Lottery	23,183	23,754	26,180	26,970
110130101110000	Teacher Salaries-Regular-NCLB-Title I	0	0	0	0
110132051110000	Teacher Salaries-Regular-Ed Jobs	31,662	0	0	0
110140351110000	Teacher Salaries-Regular-Title IIA	0	0	0	0
110153101110000	Teacher Salaries-Regular-CNSP	8,000	0	0	0
110190201110000	Teacher Salaries-Regular-Spanish	30,000	30,000	30,000	30,000
110200011110000	Teacher Salaries-Substitute	24,850	18,000	18,000	18,000
110300011110000	Teacher Salaries-Sub-Prof Dev	0	0	0	0
110500011110000	Teacher Stipend-Art	7,000	0	0	0
110500011110000	Teacher Stipend-Professional Development	18,048	20,000	20,000	20,000
<b>Total Teacher Salaries</b>		<b>818,989</b>	<b>804,497</b>	<b>829,731</b>	<b>910,381</b>
<b>Certificated Counselor Salaries</b>					
121000011311100	Dean of Students/Counselor	0	0	0	0
<b>Total Administrator Salaries</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Administrator Salaries</b>					
131100000027000	Principal Salaries-Regular	103,000	103,000	106,296	109,166
132100000027000	VP/Dean Salaries-Regular	40,800	70,000	72,240	74,190
132500000027000	Admin Stipend	548	0	0	0
<b>Total Administrator Salaries</b>		<b>144,348</b>	<b>173,000</b>	<b>178,536</b>	<b>183,356</b>
<b>Other Certificated Salaries</b>					
<b>Total Other Certificated Salaries</b>					
<b>Total Certificated Salaries</b>		<b>963,337</b>	<b>977,497</b>	<b>1,008,267</b>	<b>1,093,737</b>
<b>Classified Salaries</b>					
<b>Paraeducator Salaries</b>					
210100011110000	Class Teach/Inst Aide Sal-Reg	94,443	120,300	124,150	127,502
210130101110000	Class Teach/Inst Aide Sal-NCLB	38,557	34,700	0	0
210130111110000	Class Teach/Inst Aide Sal-ARRA	0	0	0	0
210100011110000	Class Teach/Inst Aide Sal-Span	0	0	0	0
210107601110000	Class Teach/Inst Aide Sal-Art	0	0	0	0
210200011110000	Class Teach/Inst Aide Sal-Sub	247	0	0	0
210500011110000	Class Teach/Inst Aide Sal-Stipend	1,315	0	0	0
<b>Total Paraeducator Salaries</b>		<b>134,562</b>	<b>155,000</b>	<b>124,150</b>	<b>127,502</b>
<b>Support Services Salaries</b>					
<b>Total Support Services Salaries</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Supervisor Salaries</b>					
230100000027000	Class Principal Salaries-Reg	0	0	0	0
<b>Total Supervisor Salaries</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Office/Technical Salaries</b>					
240100000027000	Cler/Office/Tech Salaries-Reg	66,872	68,000	70,176	72,071
240500000027000	Cler/Office/Tech Salaries-Stipend	658	0	0	0
<b>Total Office/Technical Salaries</b>		<b>67,530</b>	<b>68,000</b>	<b>70,176</b>	<b>72,071</b>
<b>Total Classified Salaries</b>		<b>202,092</b>	<b>223,000</b>	<b>194,326</b>	<b>199,572</b>

Willow Creek Academy  
July 1 Budget  
2011/12

	CY Estimate 10-11	July 1 Budget 2011-12	Projected 2012-13	Projected 2013-14
<b>Employee Benefits</b>				
<b>STRS/PERS</b>				
Total STRS/PERS	0	0	0	0
<b>OASDI/Medicare</b>				
Total OASDI/Medicare	84,400	91,838	91,998	98,938
<b>Health and Welfare</b>				
Total Health and Welfare	43,443	44,000	45,188	46,589
<b>Unemployment Insurance</b>				
Total Unemployment Insurance	9,310	19,328	19,362	20,822
<b>Workers' Compensation</b>				
Total Workers' Compensation	16,439	17,887	17,919	19,270
<b>Other Benefits</b>				
Total Other Benefits	39,598	39,081	40,709	42,337
Total Employee Benefits	193,190	212,134	215,176	227,957

Willow Creek Academy  
July 1 Budget  
2011/12

		CY Estimate 10-11	July 1 Budget 2011-12	Projected 2012-13	Projected 2013-14
<b>Books and Supplies</b>					
<b>Books/Reference</b>					
411000011110000	Textbooks/Core Curricula	14,700	17,500	18,500	19,000
421000011110000	Books/Reference Materials	300	500	500	500
	<b>Total Books/Reference</b>	<b>15,000</b>	<b>18,000</b>	<b>19,000</b>	<b>19,500</b>
<b>Instructional Materials/Supplies</b>					
431000011110000	Instruct Materials/Supplies	10,300	16,255	16,932	17,609
431063001110000	Instruct Materials/Supplies-P20	3,700	3,745	4,094	4,266
431007601110000	Instruct Materials/Supplies-Arts/Music	500	500	500	500
431091101110000	Instruct Materials/Supplies-Nutrition	0	10,000	10,000	10,000
	<b>Total Instructional Materials/Supplies</b>	<b>14,500</b>	<b>30,500</b>	<b>31,526</b>	<b>32,375</b>
<b>Supplies/Stores</b>					
432000000027000	All Other Materials/Supplies	12,500	20,000	20,833	21,666
432053100037000	All Other Materials/Supplies-CNSP	600	0	0	0
	<b>Total Supplies/Stores</b>	<b>13,100</b>	<b>20,000</b>	<b>20,833</b>	<b>21,666</b>
<b>Non-Capitalized Cptr/Equip</b>					
441000000027000	Non-Capitalized Equipment	900	2,500	2,500	2,500
441000011110000	Non-Capitalized Equipment	17,100	12,500	12,500	12,500
441091011110000	Non-Capitalized Equip-Art Fest/Tech Grant	20,000	0	0	0
441053100003700	Non-Capitalized Equipment-CNSP	2,000	0	0	0
	<b>Total Non-Capitalized Equipment</b>	<b>40,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>Non-Capitalized Fixed Assets</b>					
445000000027000	Non-Capitalized Furniture	0	0	0	0
445000011110000	Non-Capitalized Furniture	0	0	0	0
	<b>Total Non-Capitalized Fixed Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Food Service Supplies</b>					
470053100037000	Food Service Expenditures	93,000	103,000	107,292	111,584
	<b>Total Food Service Supplies</b>	<b>93,000</b>	<b>103,000</b>	<b>107,292</b>	<b>111,584</b>
	<b>Total Books and Supplies</b>	<b>175,600</b>	<b>186,500</b>	<b>193,651</b>	<b>200,125</b>

Willow Creek Academy  
July 1 Budget  
2011/12

		CY Estimate 10-11	July 1 Budget 2011-12	Projected 2012-13	Projected 2013-14
<b>Services/Operating Expenses</b>					
<b>Travel/Conferences</b>					
523000000027000	Travel/Employee Education	0	0	0	0
523000011110000	Travel/Employee Education	0	0	0	0
	<b>Total Travel/Conferences</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Dues/Memberships</b>					
531000000027000	Dues and Memberships	3,500	3,500	3,500	3,500
	<b>Total Dues/Memberships</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>
<b>Insurance</b>					
540000000027000	Insurance	5,000	5,000	5,000	5,000
	<b>Total Insurance</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Operations/Housekeeping</b>					
550000000081000	Operations and Housekeeping	0	0	0	0
	<b>Total Operations/Housekeeping</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Rentals/Leases/Repairs</b>					
561000000027000	Equipment Rental	7,500	8,000	8,000	8,000
562000000087000	Property/Building Rental	0	0	0	0
562100000087000	Facilities Fee	35,293	39,417	42,100	44,904
	<b>Total Rentals/Leases/Repairs</b>	<b>42,793</b>	<b>47,417</b>	<b>50,100</b>	<b>52,904</b>
<b>Professional Services</b>					
580600000073000	ARI Administration Contract	40,850	45,600	47,500	49,400
582000000076000	Oversight Fee	35,293	39,417	42,100	44,904
583000000027000	Advertising/Employment Fees	1,000	1,000	1,000	1,000
585000000072000	Legal Services Contracts	4,000	5,000	5,000	5,000
585200000071910	Audit Services Contracts	10,000	10,000	11,000	12,000
585600000027000	Technology Service Contracts	7,000	8,000	8,000	8,000
585800000027000	Other Svcs/Operating Expenses	32,200	4,876	4,876	4,876
585800011110000	Other Svcs/Operating Expenses	46,399	84,634	84,634	84,634
585891011110000	Other Svcs/Op Exp-Art Fest/Tech Grant	5,000	0	0	0
585842031110000	Other Svcs/Operating Expenses-Title III	2,650	0	0	0
586000000000000	Other Svcs/Operating Exp-Fundraising	500	500	500	500
586500000000000	Board Development/Training	1,000	1,000	1,000	1,000
587500011110000	Staff Development Expense	7,144	9,430	10,000	10,500
587540351110000	Staff Development Expense-Title II	2,856	2,570	2,570	2,570
587573921110000	Staff Development Expense-BTSA	0	0	0	0
	<b>Total Professional Services</b>	<b>195,892</b>	<b>212,027</b>	<b>218,180</b>	<b>224,384</b>
<b>Communications</b>					
591000000027000	Postage and Shipping	4,200	4,200	4,250	4,300
592000000027000	Internet Services	2,500	2,500	2,550	2,600
593000000027000	Telephone/Cell Phones	5,600	5,600	5,650	5,700
	<b>Total Communications</b>	<b>12,300</b>	<b>12,300</b>	<b>12,450</b>	<b>12,600</b>
	<b>Total Services/Operating Expenses</b>	<b>259,485</b>	<b>280,245</b>	<b>289,231</b>	<b>298,388</b>

Willow Creek Academy  
July 1 Budget  
2011/12

		CY Estimate 10-11	July 1 Budget 2011-12	Projected 2012-13	Projected 2013-14
<b>Capital Outlay</b>					
610000000085000	Sites/Improvement of Sites	0	0	0	0
690000011110000	Depreciation Expense	4,950	4,950	4,950	4,950
	<b>Total Capital Outlay</b>	<b>4,950</b>	<b>4,950</b>	<b>4,950</b>	<b>4,950</b>
<b>Other Outgo</b>					
714165050092000	SPED Encroachment	10,000	10,000	10,000	10,000
	<b>Total Other Outgo</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
	<b>Total Expenses</b>	<b>1,808,654</b>	<b>1,894,326</b>	<b>1,915,599</b>	<b>2,034,729</b>
<b>Other Sources and Uses</b>					
<b>Other Sources</b>					
898000000000000	Contrib from Unrestr Resource	-29,212	-30,200	-31,042	-31,884
898053100000000	Contrib from Unrestr Res-CNSP	19,212	20,200	21,042	21,884
898065000000000	Contrib from Unrestr Res-SpEd	10,000	10,000	10,000	10,000
898073920000000	Contrib from Unrestr Res-BTSA	0	0	0	0
	<b>Total Other Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Uses</b>					
743800000091000	Debt Sves Interest Payments	-1,159	-64	0	0
743900000091000	Debt Sves Principal Payments	-12,275	-3,295	0	0
	<b>Total Other Uses</b>	<b>-13,434</b>	<b>-3,359</b>	<b>0</b>	<b>0</b>
	<b>Total Other Sources and Uses</b>	<b>-13,434</b>	<b>-3,359</b>	<b>0</b>	<b>0</b>
	<b>Net Increase/Decrease in Fund Balance</b>	<b>-8,570</b>	<b>-26,972</b>	<b>47,444</b>	<b>22,863</b>
	<b>Year End Reclassification to FASB</b>	<b>12,275</b>	<b>3,295</b>	<b>0</b>	<b>0</b>
	<b>Year End Net Increase/Decrease to Fund Bal</b>	<b>3,705</b>	<b>-23,677</b>	<b>47,444</b>	<b>22,863</b>
<b>Fund Balance</b>					
979100000000000	Beginning Fund Balance/Net Assets	188,707	192,412	168,735	216,180
	Ending Fund Balance/Net Assets	192,412	168,735	216,180	261,905
977000000000000	Designated for Economic Uncertainties	89,761	94,548	95,780	101,736
	Undesignated/Unappropriated	102,651	74,187	120,400	160,169



Categorical Funding - Tier III	Current Resource Code	Estimated 2011-12 Grant Amount	Proposed Usage	Estimated 10 - 11 Carryover	Proposed 10-11 Carryover usage
Districts are authorized to use funds received for any of Tier III program for "any educational purpose" from 2008-09 through 2012-13:					
In accordance with SBX3 4 and ABX4 2, the following Tier III funds can be flexed to be unrestricted. The proposed use of the funds remains consistent with the original purpose for which the funds were granted unless otherwise specified. The amounts listed are estimates as of 08/01/10.					
2011-12 Budget					
	0220	4,047.00	Other Education Usage		Other Education Usage
	0221	6,960.00	Other Education Usage		Other Education Usage
	0240	476,165.00	Other Education Usage	1,385	Other Education Usage
	0000	23,315.00	Other Education Usage		Other Education Usage
	0241	26,133.00	Other Education Usage		Other Education Usage
	215	4,145.00	Other Education Usage		Other Education Usage
	0216	5,619.00	Other Education Usage		Other Education Usage
	0000	402.00	Other Education Usage		Other Education Usage
	0218	4,159.00	Other Education Usage		Other Education Usage
	0229	2,004.00	Other Education Usage		Other Education Usage
	0243	0.00	Other Education Usage		Other Education Usage
	0000	4,431.00	Other Education Usage		Other Education Usage
TOTALS		\$557,380		\$1,385	\$1,385
State "Fair Share" reduction of Categorical Funding	Subtotal	\$ (101,495.00)			
Estimated reduction of \$330 ADA	Subtotal	\$ (54,470.00)			

**Sausalito Marin City School District**

**Board Resolution #645**

**Accepting State Categorical Funds and Implementing Flexibility Authorized By SBX3 4**

**WHEREAS**, the students in the Sausalito Marin City School District deserve the highest quality education; and

**WHEREAS**, the Legislature and Governor already imposed \$11.6 billion in statewide education budget reductions since September 2008, resulting in significant reduction of essential programs and services to students that are integral to their success; and

**WHEREAS**, these statewide budget reductions have resulted in serious cuts in programs and services in the Sausalito Marin City School District; and

**WHEREAS**, SBX# 4 provided limited fiscal flexibility for the next five fiscal years to allow school districts to utilize funding received from the State Budget Act for "Tier 3" categorical programs for any educational purpose; and

**WHEREAS**, the Governing Board of the Sausalito Marin City School District took testimony at a regularly scheduled public hearing from the public, including parents, community members, and representatives from all school personnel including teachers, administrators and classified employees; and

**WHEREAS**, following the public testimony, the Board discussed the flexibility provision, how to prioritize the use of limited resources, and the effect on the specific programs offered by the school district; and

**WHEREAS**, any transfer of funds will be used to ensure that the district's overall goals for student learning will be at the forefront of the use of this flexibility; and

**NOW, THEREFORE, BE IT RESOLVED**, that, following a public hearing in which an opportunity to provide input was offered to a broad array of stakeholders, the Sausalito Marin City School District agrees to accept state categorical funds and will utilize the flexibility provided through SBX3 4 during the state's fiscal crisis to transfer funds in Tier 3 categorical programs for use for any educational purpose.

**NOW, THEREFORE, BE IT FURTHER RESOLVED**, that, in order to provide transparency and accountability, the Superintendent or designee shall establish an accounting procedure that identifies the funding sources affected and the program to which the funding will be transferred to.

Ayes:

Noes:

Abstain:

Absent:

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President, Governing Board

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Secretary, Governing Board

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

**MEMORANDUM**

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

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

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

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

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

Possible Budget Considerations for the Board:

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

DRAFT BUDGET  
2011-12

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

Sausalito  
Marin City  
School District

SAUSALITO MARIN CITY SCHOOL DISTRICT  
630 NEVADA STREET, SAUSALITO, CA 94965  
TEL (415) 332-3190; FAX (415) 332-9643  
[www.sausalitomarincityschools.org](http://www.sausalitomarincityschools.org)

1895 - 2011

*Superintendent, Debra A. Bradley, Ed.D.*

*Trustees (alphabetical)*

KAREN BENJAMIN

THOMAS NEWMAYER, *President*

SHIRLEY THORNTON, *Ed.D*

MARK TROTTER,

WILLIAM J. ZIEGLER

# Sausalito Marin City School District

## Budget 2011-12

SAUSALITO MARIN CITY SCHOOL  
DISTRICT

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

Board of Trustees

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

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

SAUSALITO MARIN CITY SCHOOL DISTRICT

Second Interim 2010-11

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

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## **Draft Budget - 2011-12 Fiscal Year**

### **Assumptions used for 2011-12 Budget Development**

#### **Revenue - Unrestricted:**

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

#### **Expenditures -Unrestricted:**

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

#### **Revenue - Restricted:**

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

#### **Expenditures - Restricted:**

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



G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2010-11 Estimated 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
50	Bond Interest and Redemption Fund	G	G
51	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
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)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
CO	Change Order Form		
DLT	Schedule of Long-Term Liabilities		

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2010-11 Estimated Actuals	2011-12 Budget
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	G	
MYP	Multiyear Projections - General Fund		GS
NCMOE	No Child Left Behind Maintenance of Effort	G	
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	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

**FUND 01**

**GENERAL FUND –  
Combined**

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	3,748,378.00	11,970.00	3,760,348.00	3,594,827.00	22,374.00	3,617,201.00	-3.8%
2) Federal Revenue		8100-8299	28,240.00	233,540.00	261,780.00	25,000.00	170,611.00	195,611.00	-25.3%
3) Other State Revenue		8300-8599	619,378.00	202,780.00	822,158.00	530,612.00	203,457.00	734,069.00	-10.7%
4) Other Local Revenue		8600-8799	137,447.00	1,442,104.00	1,579,551.00	142,190.00	1,056,706.00	1,198,896.00	-24.1%
5) TOTAL REVENUES			4,533,443.00	1,890,394.00	6,423,837.00	4,292,629.00	1,453,148.00	5,745,777.00	-10.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,149,293.00	540,070.00	1,689,363.00	852,281.00	478,919.00	1,331,200.00	-21.2%
2) Classified Salaries		2000-2999	524,594.00	314,997.00	839,591.00	416,096.00	321,685.00	737,781.00	-12.1%
3) Employee Benefits		3000-3999	481,800.00	199,676.00	681,476.00	416,022.00	217,745.00	633,767.00	-7.0%
4) Books and Supplies		4000-4999	137,258.00	57,564.00	194,822.00	95,948.00	57,154.00	153,102.00	-21.4%
5) Services and Other Operating Expenditures		5000-5999	986,119.00	1,546,246.00	2,532,365.00	919,346.00	1,266,815.00	2,186,161.00	-13.7%
6) Capital Outlay		6000-6999	30,299.00	17,346.00	47,645.00	0.00	4,928.00	4,928.00	-89.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	290,931.00	255,188.00	546,119.00	348,275.00	292,077.00	640,352.00	17.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(8,387.00)	8,387.00	0.00	(9,585.00)	9,585.00	0.00	0.0%
9) TOTAL EXPENDITURES			3,591,907.00	2,939,474.00	6,531,381.00	3,038,383.00	2,648,908.00	5,687,291.00	-12.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			941,536.00	(1,049,080.00)	(107,544.00)	1,254,246.00	(1,195,760.00)	58,486.00	-154.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	33,000.00	0.00	33,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	95,695.00	0.00	95,695.00	90,767.00	0.00	90,767.00	-5.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,058,424.00)	1,058,424.00	0.00	(1,042,917.00)	1,042,917.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,121,119.00)	1,058,424.00	(62,695.00)	(1,133,684.00)	1,042,917.00	(90,767.00)	44.8%

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

			2010-11 Estimated 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				0.00	0.00	0.00	
Other Commitments		9760				0.00	0.00	0.00	
d) Assigned									
Other Assignments		9780				0.00	0.00	0.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				577,806.00	0.00	577,806.00	
Unassigned/Unappropriated Amount		9790				426,469.13	0.00	426,469.13	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	158,792.00	0.00	158,792.00	159,460.00	0.00	159,460.00	0.4%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	1,008.00	0.00	1,008.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	31,872.00	0.00	31,872.00	31,872.00	0.00	31,872.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	4,511,271.00	0.00	4,511,271.00	4,481,357.00	0.00	4,481,357.00	-0.7%
Unsecured Roll Taxes		8042	102,821.00	0.00	102,821.00	102,485.00	0.00	102,485.00	-0.3%
Prior Years' Taxes		8043	7,593.00	0.00	7,593.00	7,593.00	0.00	7,593.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00				
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			4,813,357.00	0.00	4,813,357.00	4,782,767.00	0.00	4,782,767.00	-0.6%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(11,970.00)		(11,970.00)	(22,374.00)		(22,374.00)	86.9%
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%



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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding	2430	8311		0.00	0.00			0.00	0.0%
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		455.00	455.00			455.00	0.0%
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	67,700.00	0.00	67,700.00	87,822.00	0.00	87,822.00	29.7%
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	15,498.00	2,016.00	17,514.00	17,455.00	2,740.00	20,195.00	15.3%
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		227.00	227.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%

			2010-11 Estimated 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	522,763.00	112,050.00	634,813.00	425,335.00	112,230.00	537,565.00	-15.3%
TOTAL, OTHER STATE REVENUE			619,378.00	202,780.00	822,158.00	530,612.00	203,457.00	734,069.00	-10.7%

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment									
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	21,427.00	1,272,024.00	1,293,451.00	5,000.00	873,392.00	878,392.00	-32.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers	6500	8791		0.00	0.00		0.00	0.00	0.0%
From Districts or Charter Schools	6500	8792		170,080.00	170,080.00		183,314.00	183,314.00	7.8%
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			137,447.00	1,442,104.00	1,579,551.00	142,190.00	1,056,706.00	1,198,896.00	-24.1%
TOTAL, REVENUES			4,533,443.00	1,890,394.00	6,423,837.00	4,292,629.00	1,453,148.00	5,745,777.00	-10.6%

Description			2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries Certificated Pupil Support Salaries Certificated Supervisors' and Administrators' Salaries Other Certificated Salaries TOTAL, CERTIFICATED SALARIES	1100	820,495.00	246,514.00	1,067,009.00	789,781.00	237,605.00	1,027,386.00	-3.7%	
	1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
	1300	289,175.00	176,288.00	465,463.00	62,500.00	145,803.00	208,303.00	-55.2%	
	1900	39,623.00	117,268.00	156,891.00	0.00	95,511.00	95,511.00	-39.1%	
		1,149,293.00	540,070.00	1,689,363.00	852,281.00	478,919.00	1,331,200.00	-21.2%	
CLASSIFIED SALARIES									
Classified Instructional Salaries Classified Support Salaries Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Salaries Other Classified Salaries TOTAL, CLASSIFIED SALARIES	2100	34,397.00	188,344.00	222,741.00	3,500.00	188,898.00	192,398.00	-13.6%	
	2200	116,480.00	45,419.00	161,899.00	112,865.00	44,928.00	157,793.00	-2.5%	
	2300	101,775.00	70,775.00	172,550.00	55,388.00	74,116.00	129,504.00	-24.9%	
	2400	228,964.00	10,459.00	239,423.00	219,813.00	0.00	219,813.00	-8.2%	
	2900	42,978.00	0.00	42,978.00	24,530.00	13,743.00	38,273.00	-10.9%	
		524,594.00	314,997.00	839,591.00	416,096.00	321,685.00	737,781.00	-12.1%	
EMPLOYEE BENEFITS									
STRS PERS OASDI/Medicare/Alternative Health and Welfare Benefits Unemployment Insurance Workers' Compensation OPEB, Allocated OPEB, Active Employees PERS Reduction Other Employee Benefits TOTAL, EMPLOYEE BENEFITS	3101-3102	79,379.00	25,384.00	104,763.00	59,264.00	35,324.00	94,588.00	-9.7%	
	3201-3202	70,162.00	35,822.00	105,984.00	57,829.00	32,660.00	90,489.00	-14.6%	
	3301-3302	68,311.00	32,783.00	101,094.00	52,827.00	29,061.00	81,888.00	-19.0%	
	3401-3402	173,757.00	85,970.00	259,727.00	170,855.00	90,544.00	261,399.00	0.6%	
	3501-3502	21,689.00	5,883.00	27,572.00	25,479.00	12,479.00	37,958.00	37.7%	
	3601-3602	27,333.00	13,834.00	41,167.00	22,290.00	12,727.00	35,017.00	-14.9%	
	3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
	3801-3802	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
	3901-3902	41,169.00	0.00	41,169.00	27,478.00	4,950.00	32,428.00	-21.2%	
	481,800.00	199,676.00	681,476.00	416,022.00	217,745.00	633,767.00	-7.0%		
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials Books and Other Reference Materials	4100	18,653.00	2,100.00	20,753.00	17,155.00	0.00	17,155.00	-17.3%	
	4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	113,130.00	53,209.00	166,339.00	78,793.00	47,154.00	125,947.00	-24.3%
Noncapitalized Equipment		4400	5,475.00	2,255.00	7,730.00	0.00	10,000.00	10,000.00	29.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			137,258.00	57,564.00	194,822.00	95,948.00	57,154.00	153,102.00	-21.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	10,058.00	10,058.00	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	39,030.00	34,962.00	73,992.00	13,372.00	42,870.00	56,242.00	-24.0%
Dues and Memberships		5300	19,150.00	0.00	19,150.00	12,389.00	0.00	12,389.00	-35.3%
Insurance		5400 - 5450	41,706.00	0.00	41,706.00	39,254.00	0.00	39,254.00	-5.9%
Operations and Housekeeping Services		5500	132,796.00	0.00	132,796.00	133,697.00	0.00	133,697.00	0.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,854.00	83,938.00	118,792.00	23,800.00	76,362.00	100,162.00	-15.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	671,723.00	1,417,193.00	2,088,916.00	647,049.00	1,147,583.00	1,794,632.00	-14.1%
Communications		5900	46,860.00	95.00	46,955.00	49,785.00	0.00	49,785.00	6.0%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			986,119.00	1,546,246.00	2,532,365.00	919,346.00	1,266,815.00	2,186,161.00	-13.7%

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



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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	33,000.00	0.00	33,000.00	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			33,000.00	0.00	33,000.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	4,928.00	0.00	4,928.00	0.00	0.00	0.00	-100.0%
To: Cafeteria Fund		7616	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Other Authorized Interfund Transfers Out		7619	55,767.00	0.00	55,767.00	55,767.00	0.00	55,767.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			95,695.00	0.00	95,695.00	90,767.00	0.00	90,767.00	-5.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		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 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,058,424.00)	1,058,424.00	0.00	(1,042,917.00)	1,042,917.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,058,424.00)	1,058,424.00	0.00	(1,042,917.00)	1,042,917.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(1,121,119.00)	1,058,424.00	(62,695.00)	(1,133,684.00)	1,042,917.00	(90,767.00)	44.8%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	3,748,378.00	11,970.00	3,760,348.00	3,594,827.00	22,374.00	3,617,201.00	-3.8%
2) Federal Revenue		8100-8299	28,240.00	233,540.00	261,780.00	25,000.00	170,611.00	195,611.00	-25.3%
3) Other State Revenue		8300-8599	619,378.00	202,780.00	822,158.00	530,612.00	203,457.00	734,069.00	-10.7%
4) Other Local Revenue		8600-8799	137,447.00	1,442,104.00	1,579,551.00	142,190.00	1,056,706.00	1,198,896.00	-24.1%
5) TOTAL REVENUES			4,533,443.00	1,890,394.00	6,423,837.00	4,292,629.00	1,453,148.00	5,745,777.00	-10.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		1,240,761.00	1,406,304.00	2,647,065.00	1,122,012.00	1,509,038.00	2,631,050.00	-0.6%
2) Instruction - Related Services	2000-2999		501,093.00	385,600.00	886,693.00	373,712.00	300,919.00	674,631.00	-23.9%
3) Pupil Services	3000-3999		281,907.00	241,812.00	523,719.00	115,165.00	273,375.00	388,540.00	-25.8%
4) Ancillary Services	4000-4999		2,403.00	0.00	2,403.00	2,915.00	0.00	2,915.00	21.3%
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		906,174.00	323,487.00	1,229,661.00	738,412.00	9,585.00	747,997.00	-39.2%
8) Plant Services	8000-8999		368,638.00	327,083.00	695,721.00	337,892.00	263,914.00	601,806.00	-13.5%
9) Other Outgo	Except 9000-9999	7600-7699	290,931.00	255,188.00	546,119.00	348,275.00	292,077.00	640,352.00	17.3%
10) TOTAL EXPENDITURES			3,591,907.00	2,939,474.00	6,531,381.00	3,038,383.00	2,648,908.00	5,687,291.00	-12.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			941,536.00	(1,049,080.00)	(107,544.00)	1,254,246.00	(1,195,760.00)	58,486.00	-154.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	33,000.00	0.00	33,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	95,695.00	0.00	95,695.00	90,767.00	0.00	90,767.00	-5.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,058,424.00)	1,058,424.00	0.00	(1,042,917.00)	1,042,917.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,121,119.00)	1,058,424.00	(62,695.00)	(1,133,684.00)	1,042,917.00	(90,767.00)	44.8%

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

Description	Function Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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				577,806.00	0.00	577,806.00	
Unassigned/Unappropriated Amount		9790				426,469.13	0.00	426,469.13	

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

# FUND 13

## CAFETERIA FUND



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

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

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

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

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

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	35,000.00	35,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			35,000.00	35,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			35,000.00	35,000.00	0.0%

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



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

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

FUND 14

DEFERRED  
MAINTENANCE FUND

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
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	4,928.00	0.00	-100.0%
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			4,928.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,928.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	399.72	399.72	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			399.72	399.72	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			399.72	399.72	0.0%
2) Ending Balance, June 30 (E + F1e)			399.72	399.72	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	399.72		
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		399.72	
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 Estimated Actuals	2011-12 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,336.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			5,336.66		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			5,336.66		

Description	Resource Codes	Object Codes	2010-11 Estimated 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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	4,928.00	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	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,928.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,928.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated 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 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		4,928.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,928.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(4,928.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	399.72	399.72	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			399.72	399.72	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			399.72	399.72	0.0%
2) Ending Balance, June 30 (E + F1e)			399.72	399.72	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	399.72		
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		399.72	
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	

# FUND 17

## SPECIAL RESERVE FOR OTHER THAN CAPITAL OUTLAY

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
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	3,510.00	0.00	-100.0%
5) TOTAL, REVENUES			3,510.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,510.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(29,490.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	347,630.54	318,140.54	-8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			347,630.54	318,140.54	-8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			347,630.54	318,140.54	-8.5%
2) Ending Balance, June 30 (E + F1e)			318,140.54	318,140.54	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	318,140.54		
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		318,140.54	
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 Estimated Actuals	2011-12 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	316,057.93		
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		
<b>TOTAL, ASSETS</b>			316,057.93		
<b>H. LIABILITIES</b>					
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			
<b>TOTAL, LIABILITIES</b>			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			316,057.93		



Sausalito Marin City Elementary  
Marin County

July 1 Budget (Single Adoption)  
Special Reserve Fund for Other Than Capital Outlay Projects  
Expenditures by Object

21 65474 0000000  
Form 17

Description	Resource Codes	Object Codes	2010-11 Estimated 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	3,510.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,510.00	0.00	-100.0%
TOTAL, REVENUES			3,510.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d)			(33,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
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	3,510.00	0.00	-100.0%
5) TOTAL, REVENUES			3,510.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,510.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,490.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	347,630.54	318,140.54	-8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			347,630.54	318,140.54	-8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			347,630.54	318,140.54	-8.5%
2) Ending Balance, June 30 (E + F1e)			318,140.54	318,140.54	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	318,140.54		
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		318,140.54	
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	

**FUND 21**  
**BUILDING FUND**  
**(BOND)**

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND</b>					
BALANCE (C + D4)			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,947.67	225.17	-98.9%
b) Audit Adjustments		9793	(20,722.50)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			225.17	225.17	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			225.17	225.17	0.0%
2) Ending Balance, June 30 (E + F1e)			225.17	225.17	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	225.17		
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		225.17	
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 Estimated Actuals	2011-12 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	244.74		
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			
10) TOTAL, ASSETS			244.74		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			244.74		



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	0.00	0.00	0.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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 Estimated 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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
II 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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated 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 Estimated Actuals	2011-12 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,947.67	225.17	-98.9%
b) Audit Adjustments		9793	(20,722.50)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			225.17	225.17	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			225.17	225.17	0.0%
2) Ending Balance, June 30 (E + F1e)			225.17	225.17	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	225.17		
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		225.17	
d) Assigned					
Other Assignments (by Resource/Object)		9760		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

# **FUND 35**

## **COUNTY SCHOOL FACILITIES FUND**



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
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	22.00	0.00	-100.0%
5) TOTAL, REVENUES			22.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	2,379.00	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			2,379.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,357.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,357.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,374.36	17.36	-99.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,374.36	17.36	-99.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,374.36	17.36	-99.3%
2) Ending Balance, June 30 (E + F1e)			17.36	17.36	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	17.36		
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		17.36	
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 Estimated Actuals	2011-12 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,384.27		
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			2,384.27		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			2,384.27		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	22.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			22.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			22.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
'EB, 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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,379.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			2,379.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			2,379.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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 Estimated Actuals	2011-12 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
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	22.00	0.00	-100.0%
5) TOTAL, REVENUES			22.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		2,379.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,379.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,357.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,357.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,374.36	17.36	-99.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,374.36	17.36	-99.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,374.36	17.36	-99.3%
2) Ending Balance, June 30 (E + F1e)			17.36	17.36	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	17.36		
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		17.36	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9760		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Estimated Actuals	Budget
7710	State School Facilities Projects	0.00	17.36
Total, Restricted Balance		0.00	17.36

**FUND 40**

**SPECIAL RESERVE  
FUND FOR CAPITAL  
PROJECTS**

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
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	480,200.00	475,000.00	-1.1%
5) TOTAL, REVENUES			480,200.00	475,000.00	-1.1%
<b>B. EXPENDITURES</b>					
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	434.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	42,788.00	3,500.00	-91.8%
6) Capital Outlay		6000-6999	983,761.00	571,575.00	-41.9%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	533,142.00	532,142.00	-0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,560,125.00	1,107,217.00	-29.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,079,925.00)	(632,217.00)	-41.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,066,198.00	767,541.00	-28.0%
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			1,066,198.00	767,541.00	-28.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(13,727.00)	135,324.00	-1085.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	68,862.89	29,138.81	-57.7%
b) Audit Adjustments		9793	(25,997.08)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			42,865.81	29,138.81	-32.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,865.81	29,138.81	-32.0%
2) Ending Balance, June 30 (E + F1e)			29,138.81	164,462.81	464.4%
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	29,138.81		
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		164,462.81	
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 Estimated Actuals	2011-12 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	13,568.50		
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			
<b>5) TOTAL, ASSETS</b>			13,568.50		
<b>H. LIABILITIES</b>					
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			
<b>7) TOTAL, LIABILITIES</b>			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			13,568.50		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	5,200.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>480,200.00</b>	<b>475,000.00</b>	<b>-1.1%</b>
<b>TOTAL, REVENUES</b>			<b>480,200.00</b>	<b>475,000.00</b>	<b>-1.1%</b>



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	434.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			434.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	30,853.00	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	9,097.00	3,500.00	-61.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>42,788.00</b>	<b>3,500.00</b>	<b>-91.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	80,675.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	903,086.00	571,575.00	-36.7%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>983,761.00</b>	<b>571,575.00</b>	<b>-41.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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	77,375.00	61,375.00	-20.7%
Other Debt Service - Principal		7439	455,767.00	470,767.00	3.3%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>533,142.00</b>	<b>532,142.00</b>	<b>-0.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,560,125.00</b>	<b>1,107,217.00</b>	<b>-29.0%</b>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,066,198.00	767,541.00	-28.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			1,066,198.00	767,541.00	-28.0%
<b>INTERFUND TRANSFERS OUT</b>					
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	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			1,066,198.00	767,541.00	-28.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
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	480,200.00	475,000.00	-1.1%
5) TOTAL, REVENUES			480,200.00	475,000.00	-1.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		1,026,983.00	575,075.00	-44.0%
9) Other Outgo	9000-9999	Except 7600-7699	533,142.00	532,142.00	-0.2%
10) TOTAL, EXPENDITURES			1,560,125.00	1,107,217.00	-29.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,079,925.00)	(632,217.00)	-41.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,066,198.00	767,541.00	-28.0%
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			1,066,198.00	767,541.00	-28.0%

July 1 Budget (Single Adoption)  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Function

21 65474 0000000  
Form 40

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,727.00)	135,324.00	-1085.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	68,862.89	29,138.81	-57.7%
b) Audit Adjustments		9793	(25,997.08)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			42,865.81	29,138.81	-32.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,865.81	29,138.81	-32.0%
			29,138.81	164,462.81	464.4%
2) Ending Balance, June 30 (E + F1e)					
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	29,138.81		
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		164,462.81	
d) Assigned					
Other Assignments (by Resource/Object)		9760		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

**FUND 49**

**DEBT SERVICE FUND**

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,000.00	0.00	-100.0%
5) TOTAL, REVENUES			1,000.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,000.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,010,431.00	711,774.00	-29.6%
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			(1,010,431.00)	(711,774.00)	-29.6%



Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,009,431.00)	(711,774.00)	-29.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,721,205.09	711,774.09	-58.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,721,205.09	711,774.09	-58.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,721,205.09	711,774.09	-58.6%
2) Ending Balance, June 30 (E + F1e)			711,774.09	0.09	-100.0%
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	711,774.09		
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		0.09	
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 Estimated Actuals	2011-12 Budget	Percent Difference
<b>G. ASSETS</b>					
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	1,778,850.09		
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			
<b>TOTAL, ASSETS</b>			1,778,850.09		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	123,000.00		
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) <b>TOTAL, LIABILITIES</b>			123,000.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			1,655,850.09		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	1,000.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,000.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			1,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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 Estimated 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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated 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	1,010,431.00	711,774.00	-29.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,010,431.00	711,774.00	-29.6%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(a - b + c - d + e)			(1,010,431.00)	(711,774.00)	-29.6%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,000.00	0.00	-100.0%
5) TOTAL REVENUES			1,000.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,000.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,010,431.00	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			(1,010,431.00)	(711,774.00)	0.0%



Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND</b>					
<b>BALANCE (C + D4)</b>			(1,009,431.00)	(711,774.00)	-29.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,721,205.09	711,774.09	-58.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,721,205.09	711,774.09	-58.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,721,205.09	711,774.09	-58.6%
2) Ending Balance, June 30 (E + F1e)			711,774.09	0.09	-100.0%
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	711,774.09		
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		0.09	
d) Assigned					
Other Assignments (by Resource/Object)		9760		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

**FUND 51**

**BOND INTEREST AND  
REDEMPTION FUND**

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	541,754.38	541,754.38	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			541,754.38	541,754.38	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			541,754.38	541,754.38	0.0%
2) Ending Balance, June 30 (E + F1e)			541,754.38	541,754.38	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	541,754.38		
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		541,754.38	
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 Estimated Actuals	2011-12 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	541,754.38		
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			
10) TOTAL, ASSETS			541,754.38		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			541,754.38		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated 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	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 Estimated Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)</b>			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
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	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	541,754.38	541,754.38	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			541,754.38	541,754.38	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			541,754.38	541,754.38	0.0%
2) Ending Balance, June 30 (E + F1e)			541,754.38	541,754.38	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	541,754.38		
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		541,754.38	
d) Assigned					
Other Assignments (by Resource/Object)		9760		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

**FUND 52**

**DEBT SERVICE FUND**

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	323,513.22	323,513.22	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			323,513.22	323,513.22	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			323,513.22	323,513.22	0.0%
2) Ending Balance, June 30 (E + F1e)			323,513.22	323,513.22	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	323,513.22		
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		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		323,513.22	
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 Estimated Actuals	2011-12 Budget	Percent Difference
<b>G. ASSETS</b>					
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	323,513.22		
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			323,513.22		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			323,513.22		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	0.00	0.00	0.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated 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	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 Estimated Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d)					
			0.00	0.00	0.0%

**FUND 56**

**DEBT SERVICE FUND**

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	420,893.45	420,893.45	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			420,893.45	420,893.45	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			420,893.45	420,893.45	0.0%
2) Ending Balance, June 30 (E + F1e)			420,893.45	420,893.45	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	420,893.45		
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		420,893.45	
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 Estimated Actuals	2011-12 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash		9110	0.00		
a) in County Treasury					
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	350,479.43		
e) collections awaiting deposit		9140	0.00		
		9150	0.00		
2) Investments		9200	70,414.02		
3) Accounts Receivable		9290	0.00		
4) Due from Grantor Government		9310	0.00		
5) Due from Other Funds		9320	0.00		
6) Stores		9330	0.00		
7) Prepaid Expenditures		9340	0.00		
8) Other Current Assets		9400			
Fixed Assets					
10) TOTAL, ASSETS			420,893.45		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			420,893.45		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	0.00	0.00	0.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
ot Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(a - b + c - d)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	420,893.45	420,893.45	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			420,893.45	420,893.45	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			420,893.45	420,893.45	0.0%
2) Ending Balance, June 30 (E + F1e)			420,893.45	420,893.45	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	420,893.45		
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		420,893.45	
d) Assigned					
Other Assignments (by Resource/Object)		9760		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

July 1 Budget (Single Adoption)  
Average Daily Attendance

21 65474 0000000  
Form A

Sausalito Marin City Elementary  
Marin County

Description	2010-11 Estimated Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>ELEMENTARY</b>						
1. General Education			156.00	156.00	156.00	156.00
a. Kindergarten	15.41	15.41				
b. Grades One through Three	58.14	57.06				
c. Grades Four through Six	47.97	48.17				
d. Grades Seven and Eight	28.43	29.11				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	0.04	0.04				
g. Community Day School						
2. Special Education						
a. Special Day Class	2.69	2.66				
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	3.32	3.01				
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	156.00	155.46	156.00	156.00	156.00	156.00
<b>HIGH SCHOOL</b>						
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
<b>COUNTY SUPPLEMENT</b>						
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	5.79	5.79	5.79	5.79	5.79	5.79
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	5.85	5.85	5.85	5.85	5.85	5.85
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	161.85	161.31	161.85	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 Estimated Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>CLASSES FOR ADULTS</b>						
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)	161.85	161.31	161.85	161.85	161.85	161.85
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
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)*						
<b>CHARTER SCHOOLS</b>						
24. Charter ADA Funded Through the Block Grant 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						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: Jun 23, 2011

For additional information on this certification, please contact:

Name: Margaret Bonardi

Title: Business Manager

Telephone: 415-332-3190

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

Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
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
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,738.95	6,875.95
b. Revenue Limit ADA	0033	160.10	161.85
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	1,078,905.90	1,112,872.51
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274	0.00	0.00
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	1,078,905.90	1,112,872.51
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.82037	0.80392
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	885,102.03	894,660.47
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	29,425.00	29,425.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	17,369.00	17,369.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	12,056.00	12,056.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	897,158.03	906,716.47

Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587, 0660	4,647,471.00	4,623,307.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589		
28. Less: Charter Schools In-lieu Taxes	0595	1,053,009.00	1,165,566.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	3,594,462.00	3,457,741.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	0.00	0.00
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	30,375.00	30,375.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018	189,835.00	189,835.00
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	159,460.00	159,460.00
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	159,460.00	159,460.00
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	159,460.00	

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

July 1 Budget (Single Adoption)  
2010-11 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					33,000.00	95,695.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					35,000.00	0.00		
Fund Reconciliation							0.00	0.00
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					1,066,198.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,010,431.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	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

July 1 Budget (Single Adoption)  
2010-11 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
67 OTHER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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	1,139,126.00	1,139,126.00	0.00	0.00



July 1 Budget (Single Adoption)  
2011-12 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

21 65474 000000  
Form SIAE

San Francisco Marin City Elementary  
Marin County

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
00 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	90,767.00		
Fund Reconciliation								
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								
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								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					35,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					767,541.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	711,774.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
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								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget (Single Adoption)  
2011-12 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	802,541.00	802,541.00		

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	1,331,200.00	301	0.00	303	1,331,200.00	305	0.00		307	1,331,200.00	309
2000 - Classified Salaries	737,781.00	311	0.00	313	737,781.00	315	0.00		317	737,781.00	319
3000 - Employee Benefits (Excluding 3800)	633,767.00	321	0.00	323	633,767.00	325	0.00		327	633,767.00	329
4000 - Books, Supplies Equip Replace. (6500)	153,102.00	331	0.00	333	153,102.00	335	20,695.00		337	132,407.00	339
5000 - Services . . . & 7300 - Indirect Costs	2,186,161.00	341	0.00	343	2,186,161.00	345	470,487.00		347	1,715,674.00	349
TOTAL					5,042,011.00	365	TOTAL			4,550,829.00	369

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	1,027,386.00		375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	190,898.00		380
3. STRS. . . . .	3101 & 3102	69,667.00		382
4. PERS. . . . .	3201 & 3202	37,790.00		383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	39,345.00		384
6. Health & Welfare Benefits (EC 41372) Include Health, Dental, Vision, Pharmaceutical, and Life Insurance Plans). . . . .	3401 & 3402	146,745.00		385
7. Unemployment Insurance. . . . .	3501 & 3502	24,753.00		390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	22,512.00		392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00		
10. Other Benefits (EC 22310). . . . .	3901 & 3902	20,529.00		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		1,579,625.00		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. . . . .		1,579,625.00		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. . . . .		34.71%		
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) . . . . .	34.71%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	exempt	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	4,550,829.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	exempt	

**SAUSALITO MARIN CITY SCHOOL DISTRICT  
ASSUMPTIONS USED IN 2011-12 MULTI YEAR PROJECTIONS - BUDGET**

**UNRESTRICTED**

**2012-13 REVENUE**

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

**2012-13 EXPENDITURES:**

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

Changes to Supplies budget include:

1.8% CPI increase to remaining supply costs

Changes to Services/Operations budget include:

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

**RESTRICTED**

**2012-13 Revenue**

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

**2012-13 EXPENDITURES**

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

Changes to Supplies Budget

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

Changes to Services/Operations Budget

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

## UNRESTRICTED

### 2013-14 Revenue:

No increase in Property Taxes projected

In lieu property tax support Willow Creek Academy - 10 additional students

State Categoricals - Fair Share reduction continued.

Local revenue - 5% increase current rental agreements

WCA Fees increased based on total public revenue

Increase to Contributions - Special Education/ Maintenance salaries and services

Increase to Contributions - Transfers for Excess Cost (8%) and Special Ed Transportation (8%)

### 2013-14 Expenditures:

Step and Column salary adjustments Certificated and Classified staff

Payroll taxes budgeted at same level as 2011-12

Health - 8.5% Increase to members below the CAP - CAP remains at 10,191

#### Changes to Supplies budget include:

2.1% CPI increase to remaining supply costs

#### Changes to Services/Operations budget include:

Insurance, utilities and audit fees increased 5%

## RESTRICTED

### 2013-14 Revenue

Federal revenue budgeted flat, no increase

State Categoricals budgeted flat, no increase.

Reduce Marin Community Grants for Art Integration and Middle School Reformation

Increase Contributions - Excess Cost, Special Ed Transportation Sp Ed and Def Mt Salaries

### 2013-14 EXPENDITURES

Partial reduction in Certificated salaries to balance reduction to MCF Grants

Remaining Staffing remains at 2012-13 level

Adjust for Step and Column Certificated and Classified employees

Payroll taxes budgeted at same level as 2012-13

Health - 8.5% Increase to members below the CAP - CAP remains at 10,191

#### Changes to Supplies Budget

2.1% CPI increase to remaining supply costs

#### Changes to Services/Operations Budget

Increase cost to Special Education contracts for Non Public School

Changes to Transfers include:

Excess cost to MCOE and Special Education transportation (8%)

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b> (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	3,594,827.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,875.95	0.00%	6,875.95	0.00%	6,875.95
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		161.85	0.00%	161.85	0.00%	161.85
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		1,112,872.51	0.00%	1,112,872.51	0.00%	1,112,872.51
d. Other Revenue Limit (Form RL, lines 6 thru 14)		0.00	0.00%		0.00%	
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		1,112,872.51	0.00%	1,112,872.51	0.00%	1,112,872.51
f. Deficit Factor (Form RL, line 16)		0.80392	0.00%	0.80392	0.00%	0.80392
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		894,660.47	0.00%	894,660.47	0.00%	894,660.47
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		3,699,221.53	0.16%	3,705,309.53	0.00%	3,705,309.53
i. Revenue Limit Transfers (Objects 8091 and 8097)		(1,187,940.00)	4.22%	(1,238,062.00)	4.16%	(1,289,543.00)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		188,885.00	0.00%	188,885.00	0.00%	188,885.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		3,594,827.00	-1.22%	3,550,793.00	-1.45%	3,499,312.00
2. Federal Revenues	8100-8299	25,000.00	0.00%	25,000.00	0.00%	25,000.00
3. Other State Revenues	8300-8599	530,612.00	10.25%	585,019.00	0.00%	585,019.00
4. Other Local Revenues	8600-8799	142,190.00	4.54%	148,642.00	4.54%	155,390.00
5. Other Financing Sources	8900-8999	(1,042,917.00)	3.02%	(1,074,399.00)	4.66%	(1,124,445.00)
6. Total (Sum lines A1k thru A5)		3,249,712.00	-0.45%	3,235,055.00	-2.93%	3,140,276.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b> (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				852,281.00		1,070,159.00
b. Step & Column Adjustment				2,878.00		4,104.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				215,000.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	852,281.00	25.56%	1,070,159.00	0.38%	1,074,263.00
2. Classified Salaries						
a. Base Salaries				416,096.00		476,572.00
b. Step & Column Adjustment				5,088.00		5,342.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				55,388.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	416,096.00	14.53%	476,572.00	1.12%	481,914.00
3. Employee Benefits	3000-3999	416,022.00	19.90%	498,816.00	2.08%	509,174.00
4. Books and Supplies	4000-4999	95,948.00	1.80%	97,675.00	2.10%	99,726.00
5. Services and Other Operating Expenditures	5000-5999	919,346.00	-26.84%	672,631.00	0.00%	672,631.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	348,275.00	8.10%	376,483.00	8.24%	407,511.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(9,585.00)	0.00%	(9,585.00)	0.00%	(9,585.00)
9. Other Financing Uses	7600-7699	90,767.00	0.00%	90,767.00	0.00%	90,767.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,129,150.00	4.61%	3,273,518.00	1.62%	3,326,401.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		120,562.00		(38,463.00)		(186,125.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		884,713.13		1,005,275.13		966,812.13
2. Ending Fund Balance (Sum lines C and D1)		1,005,275.13		966,812.13		780,687.13
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	577,806.00		568,152.00		564,794.00
2. Unassigned/Unappropriated	9790	426,469.13		397,660.13		214,893.13
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,005,275.13		966,812.13		780,687.13

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	577,806.00		568,152.00		564,794.00
c. Unassigned/Unappropriated	9790	426,469.13		397,660.13		214,893.13
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	318,140.54		318,140.54		318,140.54
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>1,322,415.67</b>		<b>1,283,952.67</b>		<b>1,097,827.67</b>
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Added Certificated salary for Superintendent 2012-13. Reduced Contracts cost for Interim Superintendent, 2011-12. Added 50% of B usiness Manager's salary, Reduced contracts for same position.						

July 1 Budget (Single Adoption)  
General Fund  
Multiyear Projections  
Restricted

Sausalito Marin City Elementary  
Marin County

21 65474 0000000  
Form MYP

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	22,374.00	0.00%	22,374.00	0.00%	22,374.00
2. Federal Revenues	8100-8299	170,611.00	0.00%	170,611.00	0.00%	170,611.00
3. Other State Revenues	8300-8599	203,457.00	0.00%	203,457.00	0.00%	203,457.00
4. Other Local Revenues	8600-8799	1,056,706.00	-12.95%	919,856.00	-14.55%	786,006.00
5. Other Financing Sources	8900-8999	1,042,917.00	3.02%	1,074,399.00	4.66%	1,124,451.00
6. Total (Sum lines A1 thru A5)		2,496,065.00	-4.22%	2,390,697.00	-3.51%	2,306,899.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				478,919.00		344,173.00
b. Step & Column Adjustment				2,104.00		2,415.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(136,850.00)		(136,850.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	478,919.00	-28.14%	344,173.00	-39.06%	209,738.00
2. Classified Salaries						
a. Base Salaries				321,685.00		323,881.00
b. Step & Column Adjustment				2,196.00		2,306.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	321,685.00	0.68%	323,881.00	0.71%	326,187.00
3. Employee Benefits	3000-3999	217,745.00	3.57%	225,512.00	4.44%	235,528.00
4. Books and Supplies	4000-4999	57,154.00	-16.01%	48,002.00	1.33%	48,642.00
5. Services and Other Operating Expenditures	5000-5999	1,266,815.00	-10.23%	1,137,280.00	0.93%	1,147,912.00
6. Capital Outlay	6000-6999	4,928.00	0.00%	4,928.00	0.00%	4,928.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	292,077.00	7.73%	314,643.00	7.75%	339,014.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	9,585.00	0.00%	9,585.00	0.00%	9,585.00
9. Other Financing Uses	7600-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
1. Total (Sum lines B1 thru B10)		2,648,908.00	-9.09%	2,408,004.00	-3.59%	2,321,534.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(152,843.00)		(17,307.00)		(14,635.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		184,785.45		31,942.45		14,635.45
2. Ending Fund Balance (Sum lines C and D1)		31,942.45		14,635.45		0.45
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	31,942.45		14,635.45		0.45
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		31,942.45		14,635.45		0.45
(Line D3f must agree with line D2)						



Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Reduced Certificated salary for both Art Grant and Middle School Grant over two years, 2012-13 and 2013-14.						

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	3,617,201.00	-1.22%	3,573,167.00	-1.44%	3,521,686.00
2. Federal Revenues	8100-8299	195,611.00	0.00%	195,611.00	0.00%	195,611.00
3. Other State Revenues	8300-8599	734,069.00	7.41%	788,476.00	0.00%	788,476.00
4. Other Local Revenues	8600-8799	1,198,896.00	-10.88%	1,068,498.00	-11.90%	941,396.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	6.00
6. Total (Sum lines A1 thru A5)		5,745,777.00	-2.09%	5,625,752.00	-3.17%	5,447,175.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				1,331,200.00		1,414,332.00
b. Step & Column Adjustment				4,982.00		6,519.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				78,150.00		(136,850.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,331,200.00	6.24%	1,414,332.00	-9.22%	1,284,001.00
2. Classified Salaries						
a. Base Salaries				737,781.00		800,453.00
b. Step & Column Adjustment				7,284.00		7,648.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				55,388.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	737,781.00	8.49%	800,453.00	0.96%	808,101.00
3. Employee Benefits	3000-3999	633,767.00	14.29%	724,328.00	2.81%	744,702.00
4. Books and Supplies	4000-4999	153,102.00	-4.85%	145,677.00	1.85%	148,368.00
5. Services and Other Operating Expenditures	5000-5999	2,186,161.00	-17.21%	1,809,911.00	0.59%	1,820,543.00
6. Capital Outlay	6000-6999	4,928.00	0.00%	4,928.00	0.00%	4,928.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	640,352.00	7.93%	691,126.00	8.02%	746,525.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses	7600-7699	90,767.00	0.00%	90,767.00	0.00%	90,767.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		5,778,058.00	-1.67%	5,681,522.00	-0.59%	5,647,935.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(32,281.00)		(55,770.00)		(200,760.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,069,498.58		1,037,217.58		981,447.58
2. Ending Fund Balance (Sum lines C and D1)		1,037,217.58		981,447.58		780,687.58
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		0.00		0.00
b. Restricted	9740	31,942.45		14,635.45		0.45
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	577,806.00		568,152.00		564,794.00
2. Unassigned/Unappropriated	9790	426,469.13		398,660.13		215,893.13
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,037,217.58		981,447.58		780,687.58

Description	Object Codes	2011-12 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	577,806.00		568,152.00		564,794.00
c. Unassigned/Unappropriated	9790	426,469.13		398,660.13		215,893.13
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		318,140.54		318,140.54
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,004,275.13		1,284,952.67		1,098,827.67
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.38%		22.62%		19.46%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)		156.00		156.00		156.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		5,778,058.00		5,681,522.00		5,647,935.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		5,778,058.00		5,681,522.00		5,647,935.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		288,902.90		284,076.10		282,396.75
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		60,000.00		60,000.00		60,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		288,902.90		284,076.10		282,396.75
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

### 1A. Calculating the District's ADA Variances

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

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

### 1B. Comparison of District ADA to the Standard

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

## 2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

### 2A. Calculating the District's Enrollment Variances

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

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

### 2B. Comparison of District Enrollment to the Standard

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

- 1a. **STANDARD NOT MET** - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:**  
(required if NOT met)

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

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

**Explanation:**  
(required if NOT met)

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

### 3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2008-09)	153	177	86.4%
Second Prior Year (2009-10)	159	170	93.5%
First Prior Year (2010-11)	156	171	91.2%
Historical Average Ratio:			90.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			90.9%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2011-12)	156	171	91.2%	Not Met
1st Subsequent Year (2012-13)	156	173	90.2%	Met
2nd Subsequent Year (2013-14)	156	173	90.2%	Met

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

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

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

Explanation:  
(required if NOT met)

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

#### CRITERION: Revenue Limit

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

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

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

#### 4A1. Calculating the District's Revenue Limit Standard

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

##### Projected Revenue Limit

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
<b>Step 1 - Funded COLA</b>				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,738.95	6,875.95	6,875.95	6,875.95
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.82037	0.80392	0.80392	0.80392
c. Funded BRL per ADA (Step 1a times Step 1b)	5,528.43	5,527.71	5,527.71	5,527.71
d. Prior Year Funded BRL per ADA		5,528.43	5,527.71	5,527.71
e. Difference (Step 1c minus Step 1d)		(0.72)	0.00	0.00
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		-0.01%	0.00%	0.00%
<b>Step 2 - Change in Population Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)</b>	160.10	161.85	161.85	161.85
b. Prior Year Revenue Limit (Funded) ADA		160.10	161.85	161.85
c. Difference (Step 2a minus Step 2b)		1.75	0.00	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		1.09%	0.00%	0.00%
<b>Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)</b>		1.08%	0.00%	0.00%
<b>Revenue Limit Standard (Step 3, plus/minus 1%):</b>		N/A	N/A	N/A

#### 4A2. Alternate Revenue Limit Standard - Basic Aid

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

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

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

#### 4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

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

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

#### 4B. Calculating the District's Projected Change in Revenue Limit

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

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

#### 4C. Comparison of District Revenue Limit to the Standard

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

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

Explanation:  
(required if NOT met)



**CRITERION: Salaries and Benefits**

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

**5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: All data are extracted or calculated.

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

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

**5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

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

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

**5C. Comparison of District Salaries and Benefits Ratio to the Standard**

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

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

**Explanation:**  
(required if NOT met)

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

## 6. CRITERION: Other Revenues and Expenditures

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

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

### 6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

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

**Explanation:**  
(required if Yes)

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

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

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

**Explanation:**  
(required if Yes)

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

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

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

**Explanation:**  
(required if Yes)

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

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

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

**Explanation:**  
(required if Yes)

Eliminated all one time ARRA funds used to purchase supplies.

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

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

**Explanation:**  
(required if Yes)

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

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

**Total Federal, Other State, and Other Local Revenue (Criterion 6B)**

First Prior Year (2010-11)	2,663,489.00		
Budget Year (2011-12)	2,128,576.00	-20.08%	Not Met
1st Subsequent Year (2012-13)	2,052,585.00	-3.57%	Met
2nd Subsequent Year (2013-14)	1,925,483.00	-6.19%	Met

**Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)**

First Prior Year (2010-11)	2,727,187.00		
Budget Year (2011-12)	2,339,263.00	-14.22%	Not Met
1st Subsequent Year (2012-13)	1,955,588.00	-16.40%	Not Met
2nd Subsequent Year (2013-14)	1,968,911.00	0.68%	Met

**6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range**

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

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

**Explanation:**  
Federal Revenue  
(linked from 6B  
if NOT met)

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

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

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

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

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

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

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

Eliminated all one time ARRA funds used to purchase supplies.

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

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

7. CRITERION: Facilities Maintenance

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

7A. Determining the District's Compliance with the Contribution Requirement for EC Section 17584 - Deferred Maintenance

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

7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766, effective 2008-09 through 2012-13 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)  
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)  
c. Net Budgeted Expenditures and Other Financing Uses

5,778,058.00			
	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
5,778,058.00	57,780.58	263,914.00	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

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

# 8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

## 8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

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

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

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

## 8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

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

## 8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:  
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

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

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

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

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

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

Explanation:  
(required if NOT met)

# 10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

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

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

## 10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

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

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

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

No

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

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

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

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

## 10B. Calculating the District's Reserve Standard

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

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

### 10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	577,806.00	568,152.00	564,794.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	393,753.13	397,660.13	214,893.13
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	318,140.54	318,140.54	318,140.54
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	1,289,699.67	1,283,952.67	1,097,827.67
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	22.32%	22.60%	19.44%
District's Reserve Standard (Section 10B, Line 7):	288,902.90	284,076.10	282,396.75
Status:	Met	Met	Met

### 10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:  
(required if NOT met)



## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

### S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

### S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

### S4. Contingent Revenues

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

No

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

## S5. Contributions

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

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

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

District's Contributions and Transfers Standard: -10.0% to +10.0%  
or -\$20,000 to +\$20,000

### S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2010-11)	(1,058,424.00)			
Budget Year (2011-12)	(1,042,917.00)	(15,507.00)	-1.5%	Met
1st Subsequent Year (2012-13)	(1,074,399.00)	31,482.00	3.0%	Met
2nd Subsequent Year (2013-14)	(1,124,038.00)	49,639.00	4.6%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2010-11)	33,000.00			
Budget Year (2011-12)	0.00	(33,000.00)	-100.0%	Not Met
1st Subsequent Year (2012-13)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2013-14)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2010-11)	95,695.00			
Budget Year (2011-12)	90,767.00	(4,928.00)	-5.1%	Met
1st Subsequent Year (2012-13)	90,767.00	0.00	0.0%	Met
2nd Subsequent Year (2013-14)	90,767.00	0.00	0.0%	Met
<b>1d. Impact of Capital Projects</b>				
Do you have any capital projects that may impact the general fund operational budget?	<span style="border: 1px solid black; padding: 2px;">No</span>			

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

### S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

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

Explanation:  
(required if NOT met)

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

Project Information:  
(required if YES)

## S6. Long-term Commitments

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

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

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

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

1. Does your district have long-term (multiyear) commitments?  
(If No, skip item 2 and Sections S6B and S6C)

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

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

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

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

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

Other Long-term Commitments (continued):

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

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

Increase will be paid from interest accrued in Fund 40.

---

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

---

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

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

No

2.

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

Explanation:  
(required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

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

Yes

2. For the district's OPEB:  
a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

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

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

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

- b. OPEB unfunded actuarial accrued liability (UAAL)

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

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

30,000.00

Actuarial

Jun 11, 2009

Data must be entered.

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

- d. Number of retirees receiving OPEB benefits

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

**S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs**

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

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

No
----

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

--

3. Self-Insurance Liabilities  
a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs


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

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

## S8. Status of Labor Agreements

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

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

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

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

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

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

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

#### Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

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

#### Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2011-12)

1st Subsequent Year  
(2012-13)

2nd Subsequent Year  
(2013-14)

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

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
or

#### Multiyear Agreement

Total cost of salary settlement

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

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



**Negotiations Not Settled**

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

9,738

7. Amount included for any tentative salary schedule increases

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

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

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

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

**Certificated (Non-management) Prior Year Settlements**

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

No		
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--

**Certificated (Non-management) Step and Column Adjustments**

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

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

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

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

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

**Certificated (Non-management) - Other**

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


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

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

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

**Classified (Non-management) Salary and Benefit Negotiations**

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

No

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

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

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

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

**Negotiations Settled**

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

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

If Yes, date of Superintendent and CBO certification:

2c. Per Government Code Section 3547.5(c), was a budget revision adopted  
to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2011-12)

1st Subsequent Year  
(2012-13)

2nd Subsequent Year  
(2013-14)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

6,645

Budget Year  
(2011-12)

1st Subsequent Year  
(2012-13)

2nd Subsequent Year  
(2013-14)

Amount included for any tentative salary schedule increases

0

0

0

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

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
116,192	118,321	120,450
84.0%	86.0%	88.0%
8.5%	8.5%	8.5%

**Classified (Non-management) Prior Year Settlements**

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

No		
----	--	--

**Classified (Non-management) Step and Column Adjustments**

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

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

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

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

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

**Classified (Non-management) - Other**

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

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

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

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

**Management/Supervisor/Confidential  
Salary and Benefit Negotiations**

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

n/a

If Yes, complete question 2.

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

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

**Management/Supervisor/Confidential  
Step and Column Adjustments**

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

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

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

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

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

## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:  
(optional)

## End of School District Budget Criteria and Standards Review

SACS2011 Financial Reporting Software - 2011.1.0  
6/21/2011 11:40:08 AM

21-65474-0000000

July 1 Budget (Single Adoption)  
2011-12 Budget

Technical Review Checks

Sausalito Marin City Elementary

Marin County

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

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

### IMPORT CHECKS

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

**Sausalito Marin City School District**

**Resolution #647 of the Governing Body  
Classification of Fund Balances in Government Funds**

**WHEREAS**, the Governing Board of the Sausalito Marin City School District will adhere to the reporting requirement as set forth by the Governmental Accounting Standards Board (GASB) Statement 54 Fund Reporting and Governmental Fund type Definitions; and

**WHEREAS**, the District will categorize according to the following components: Nonspendable (including but not limited to, inventory, prepaid), restricted (external restrictions), committed (imposed by resolution), assigned (general intent for specific use) and unassigned (residual); and

**WHEREAS**, the Governing Board further delegates authorization to the Superintendent and/or their designate to identify intended uses of assigned funds; and

**WHEREAS**, the Governing Board further establishes the order in which fund balances will be spent when multiple fund balance types are available for a specific purpose, committed, assigned, and lastly unassigned; and

**WHEREAS**, the Governing Board is committed to maintain a prudent level of financial resources to protect against the need to reduce services levels because of temporary revenue shortfalls or unpredicted expenditures. The District's minimum fund balance policy requires a Reserve for Economic Uncertainties, consisting of unassigned amounts equal to ten percent (10%) of General Fund expenditures and other financing uses.

**NOW THEREFORE, BE IT RESOLVED** that the Governing Board of the Sausalito Marin City School District, in accordance with the provisions of GASB 54 adopts the following authorization for fiscal year 2010/2011 to comply with the categorization of fund balance as prescribed by GASB Statement 54 as approved by the Superintendent or their designee.

**PASSED AND ADOPTED** by the Governing Board on June 23, 2011, by the following vote:

**AYES:            NOES:            ABSENT:**

I, Karen Benjamin, Clerk of the Governing Board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution passed and adopted by the Governing Board at a regularly called and conducted meeting held on said date.

**WITNESSED** my hand this 23<sup>rd</sup> of June, 2011

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Clerk of the Governing Board

**Sausalito Marin City School District**  
**Resolution Establishing Fund Balance Policies as required by GASB 54**

**Background Information:**

The Government Accounting Standards Board (GASB) released Statement 54 – “Fund Balance Reporting and Government Fund Type Definitions” on March 11, 2009 which is effective for fiscal year ending (June 30, 2011 or August 31, 2011). This new Statement is intended to improve the usefulness of the amount reported in fund balance by providing more structured classification. This Statement applies to fund balance reported in the General Fund, Special Revenue Fund, Debt Service Fund, and Capital Projects Fund. This statement does not apply to Enterprise Funds, Internal Service Funds, and extremely restricted reserves.

Currently fund balance is classified as “reserved” or “unreserved.” Unreserved fund balance may be further allocated into designated and undesignated. GASB 54 will change how fund balance is reported. The hierarchy of five possible GASB 54 classifications is as follows:

- **Non-spendable Fund Balance** includes amounts not in spendable form, such as inventory, or amounts required to be maintained intact legally or contractually (principal endowment) (e.g., inventory, pre-paid items, permanent scholarships).
- **Restricted Fund Balance** includes amounts constrained for a specific purpose by external parties (e.g. Debt Service, Capital Projects, State and Federal Grant Funds).
- **Committed Fund Balance** includes amounts constrained for a specific purpose by a government using its highest level of decision making authority (e.g. Major Maintenance, Capital Replacement Reserve, Land, Hail Reserve, and Campus Activity Funds).
- **Assigned Fund Balance** includes general fund amounts constrained for a specific purpose by a governing board or by an official that has been delegated authority to assign amounts.
- **Unassigned Fund Balance** is the residual classification for the general fund.

In addition, governments will be required to disclose more information in the notes to financial statements about amounts reported in fund balance as follows:

- Description of authority and actions that lead to committed or assigned fund balance
- Government’s policy regarding order in which restricted, committed, assigned, and unassigned amounts are spent (contained in attached resolution)
- Description of formally adopted minimum fund balance policies (contained in attached resolution)
- The purpose of each major special revenue fund
- Encumbrances, if significant

**Administrative Recommendation:**

It is recommended that the Board approve the resolution committing fund balances in Accordance with GASB 54 regulations.



# **Sausalito Marin City School District Minutes**

Created: June 20, 2011 at 08:25 AM

**Regular**  
**June 09, 2011**  
**Thursday, 07:00 PM**  
District Office  
630 Nevada Street  
Sausalito

## **Attendees**

Karen Benjamin  
Thomas Newmeyer  
Shirley Thornton  
Mark Trotter  
William Ziegler  
Debra Bradley

*non-voting*

## **Meeting Minutes**

Trustee Trotter participated in person rather than via teleconference.

*Also Attended by:* Susan Markx, Dr. Valerie Pitts, Clark Warden, Carol Cooper, Mark Tong, Lenora Kwok, Sandie Spoering, Captain John Rohrbacher of the Sausalito Police Department, Lieutenant Cheryl Fisher of the Marin County Sheriff's Office, Saloma Anderson, Denise Suto, Pamela Dake, Julius Holtzclaw, Ellen Franz, Alexis Wise, Orlando Lobo, Sharon Turner, Jessica Mullins, Forrest Corson, Felicia Gaston, Denni Brusseau, Ashley Ciusto, Tenisha Tate, Jonnette Newton, Margie Bonardi and Kathy Blazei taking minutes

## **CALL TO ORDER**

### Minutes

President Thomas Newmeyer called the meeting to order at 6:00 p.m

### **1. Addressing the Board Prior to Closed Session (11)**

Persons wishing to address the Board on items on the closed session agenda may do so at this time. (Turn in completed card; 3-minute time limit for presentation.)

### Minutes

There was no public comment.

## **CLOSED SESSION**

### **1. With respect to every item of business to be discussed in Closed Session pursuant to Section 54957.6: CONFERENCE WITH LABOR NEGOTIATOR (11)**

Negotiator for: Sausalito Marin City School District: Alison Neufeld  
Negotiations with: California School Employees Association (CSEA)

### **2. CLOSED SESSION: CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION - Significant exposure to litigation pursuant to subdivision (b) of Government Code Section 54956.9 (11)**

Potential Cases: One (1)

**3. With respect to every item of business to be discussed concerning personnel matters pursuant to Government Code 54957: CLOSED SESSION: PUBLIC EMPLOYEE APPOINTMENT, EMPLOYMENT, EVALUATION OF PERFORMANCE, DISCIPLINE, OR DISMISSAL (P)**

The Board will meet with District Legal Counsel, Alison Neufeld.

**OPEN SESSION**

Minutes

President Newmeyer convened open session at 7:07 p.m.

**1. Report Out from Closed Session (P)**

Minutes

President Newmeyer reported that the Board had nothing to report out of closed session.

**2. Pledge of Allegiance (D)**

Minutes

Trustee Karen Benjamin led the Pledge of Allegiance.

**3. Approval of Agenda Order (P)**

Minutes

**M/s/c Ziegler/Benjamin/all** to approve the agenda order

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)**

Persons wishing to address the Board on open session items on the agenda or items not on the agenda may do so at this time. (Turn in completed card; 3-minute time limit for presentation. Regarding comments on items that are not on the agenda, Board members may listen to your presentation but are prohibited by the Brown Act from making a response.)

Minutes

Saloma Anderson, parent, spoke of being nervous about her three daughters walking to school. The entire route is a concern; she has no vehicle and needs the school bus.

Lieutenant Cheryl Fisher, Marin County Sheriff's Office, spoke on behalf of safety issues and concerns regarding walking to school. Lieutenant Fisher is also the Safety Commander in Marin City. She noted that SMCS D is the only school district in Marin County where kids walk past highway on/off ramps and through a tunnel. They carry backpacks through an area of serious crime with a lot of foot traffic, vehicles driving the on/off ramps of Highway 101 and tourists walking up and down corridor that is also the route to school.

Ashley Ciusto, parent, reported that she will have two children attending Bayside School next near. She must walk her school age children to and from their different schools; she has four children under the age of seven. The bus is extremely important to her and her family.

Captain John Rohrbacker, Sausalito Police Department, acknowledged the District's attempt to make the best of the economic situation currently faced by everyone. However, the walking route is

not a safe route, especially for elementary age children. He would like to see the bus continue and service restored.

Denni Brusseau, Bridge the Gap, said she shared all the same concerns as those who spoke before her and thought it a huge disservice and disconnect to families who need it the most. Kids need to attend school and arrive on time. She asked the Board to please review/reconsider their decision to discontinue school bus service to Bayside School.

Ellen Franz, teacher, questioned the Board's decision at the last board meeting to move the fifth grade class to Martin Luther King, Jr. Academy, given an earlier Board statement that it would set aside structural issues to a later time to work with MCOE. She believed this decision was based only on the current number of students at MLK; the move would increase MLK's enrollment by only approximately twenty students. She encouraged the Board to please take time to study further as they had intended to do and talk about the education and emotional impact on the students.

Alexis Wise distributed a petition to the Board and noted that she was speaking on behalf of the Parent Coalition (a partnership with the Hannah Project). The coalition has concerns such as the high traffic areas for students walking to school. She indicated her willingness to work to resolve discipline issues on the school bus.

Alexis Wise stated that it had been brought to her attention that a number of MLK eighth grade students were promoted to high school when the students were earning failing grades in middle school. She suggested the need for learning alternatives so that further failure will not become a burden.

Ricardo Moncrief, ISOJI Chair in Marin City, requested the name of a contact within the school district that he could talk to about school issues for a newspaper to be published which is estimated to be at least 50 issues. Interested persons were directed to [www.marincity.net](http://www.marincity.net)

##### **5. Update on County Support Services 2011/2012 School Year (D)**

Ms. Susan Markx, Deputy Superintendent for Marin County Office of Education and Dr. Valerie Pitts, Interim Superintendent for Sausalito Marin City School District effective July 1, 2011, will provide the update.

###### Minutes

Ms. Susan Markx, Deputy Superintendent for Marin County Office of Education gave a follow up report of what has taken place since the May 24 board meeting. She introduced Dr. Valerie Pitts, Interim Superintendent for Sausalito Marin City School District effective July 1, 2011. Dr. Pitts is also the Superintendent of Larkspur School District. Ms. Markx also updated the Board on the following positions:

- Special Education Services: Karen Steele of MCOE
- Principal Services: Jonnette Newton

Dr. Pitts recognized Ms. Newton and announced that Ms. Newton will serve both schools next year.

- Business Services: Donna Van Ness of MCOE will provide accountant services and work with Margie Bonardi.

An announcement to advertise the Business Manager position is in process.

Dr. Pitts, who looks forward to working with this community, invited everyone to attend a forum on Marin City transit improvements on Thursday, June 16, 2011, from 6:00 p.m. to 8:00 p.m. at the Marguerita C. Johnson Senior Center, 640 Drake Avenue. The forum will be a discussion of shuttle bus opportunities. Of interest would be the possibility of a shuttle to Bayside School. Dr. Pitts clarified that the shuttle service is provided to those with free/reduced passes. Shuttle capacity is 25 persons; children of a certain age need to be accompanied by an adult.

Dr. Pitts also reported that she and Ms. Newton will bring a plan for Martin Luther King, Jr. Academy to the June 23, 2011 board meeting.

**EDUCATION****1. Approval of the Marin Community Foundation Middle School Transformation Grant (P)**

The Marin Community Foundation (MCF) sent a late payment to the District for the Middle School Transformation Grant in the amount of \$96,000 for the 2009/2010 school year, resulting in a carryover from the 2010/2011 school year of approximately \$112,000. In conversation with Don Jen, MCF Program Director, Education, he agreed that those carryover dollars could be applied as salary to fill the position of Assistant Principal at Martin Luther King, Jr. Academy as noted in the services recommendation from County Superintendent, Mary Jane Burke. If the Board deems this an appropriate expenditure of funds, the Superintendent will write an addendum to the attached proposal for Mr. Jen's file.

Minutes

Superintendent Bradley reported that the Marin Community Foundation has approved a Middle School Transformation Grant in the amount of \$485,000 which includes funding for: Sandie Spoering, Extended Day Coordinator; Tenisha Tate, District Social Worker; Principal Newton and personnel to join the extended day program

**M/s/c Trotter/Thornton/all** to approve the Marin Community Foundation Middle School Transformation Grant application and to apply carryover funds from the 2010/2011 school year to salary expenditures for the position of Assistant Principal at Martin Luther King, Jr. Academy

Motion made by: Mark Trotter

Seconded by: Shirley Thornton

Votes

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

**2. Board Policy 5030 Student Wellness (D)**

The Board will conduct a first reading of the proposed revision to Board Policy 5030 Student Wellness.

Minutes

Pamela Dake read a letter dated June 7, 2011, on behalf of Terrie Green, from the School Food and Nutrition Advisory Committee (SNAFAC) with "questions and concerns re the process and outcome of the updated District Wellness Policy, and the released RFP's to food companies for school food for the 2011-2012 school year." The letter requests a written reply by June 13, 2011.

The Board conducted a first reading of revised Board Policy 5030 Student Wellness with Co-Chair, Lenora Kwok, reviewing policy changes.

The charge of the Wellness (Policy) & Nutrition Committee was to revise the original Board Policy 5030 Student Wellness, which was first mandated in 2006 for all schools receiving Federal dollars. It included a requirement to report to the Board every three years. Additionally, community members voiced a will to leave the status quo and effect change in the interest of student nutrition.

Board Policy 5030 Student Wellness applies to Bayside Elementary School and Martin Luther King, Jr. Academy.

Substantive changes in order of appearance in BP 5030 include:

1. Definition of participants in the School Health Council, the body that will carry out the policy mandates. Ms. Kwok emphasized that there is need to actively maintain this Council for ongoing policy compliance as well as to oversee new developments including policy change, finance and student input.
2. Updated parameters for foods served in school, both with the lunch program and foods that can be offered in the course of the school day. This section of the policy was a topic of very close study and scrutiny with a strong desire to achieve a highest standard for childhood nutrition, referred to as the Gold Plus Standard as described by HealthierUS School Challenge. The result was:
  - Driven in large part by the Dietary Guidelines for Americans, 2010, which provides evidence-based nutrition information and advice for people age 2 and older. They serve as the basis for Federal food and nutrition education programs.
  - Existing parameters and laws that govern food service in schools
  - Present facility and personnel available for food preparation and service
  - Funding.
3. Provision for periodic served meals assessment for standards and acceptance by students
4. Description of school described preferential considerations that will be afforded to vendors/bidders when put out to bid
5. Directive for cross curriculum integrated education for students in wellness and nutrition with the aim for assimilated life long lifestyle changes for improved health including hands on instructional gardens. Some facets of this directive are currently in place within the schools.
6. Definition and reiteration of need for dedicated activity through physical education based on the California Department of Education Health Framework

The Wellness (Policy) and Nutrition Committee ends with the Board's adoption of the policy. It was a superintendent's adhoc committee for the purpose of revising the policy only. The new School Health Council will take up where it left off.

Trustee Trotter acknowledged that board policy and the RFP are separate but wondered whether the three year experience requirement in the RFP precludes anyone new.

Co-Chair, Margie Bonardi, reported that the RFP meets/exceeds the National School Lunch Program, such as the salad bar; there have been four requests for an RFP, all bids are due June 13, 2011; the Board has the authority to revise the RFP but must then begin again the process of accepting RFPs in the revised format.

The second reading and board action on Board Policy 5030 Student Wellness will be scheduled at the June 23 board meeting.

### **3. Circulation - Juanita Gaskins Library (M)**

Per Board request, information regarding the Juanita Gaskins Library's circulation and activities was submitted by Library Paraprofessional, Fran Nelson.

#### Minutes

Superintendent Bradley reviewed content of the information prepared by Library Paraprofessional, Fran Nelson.

## **BUDGET**

### **1. Willow Creek Academy Financial Report (W)**

#### Minutes

Mr. Clark Warden, Treasurer for Willow Creek Academy, reviewed April financial statements and responded to a question from President Newmeyer regarding projections vs. actuals.

**M/s/c Ziegler/Benjamin/all** to accept the Willow Creek Academy financial report

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

**2. AB3632 State Mandate Update** (D)

Governor Brown's May Revise proposes to permanently repeal AB3632, statutory mandate on counties to provide mental health services and residential care to special education students, effective July 1, 2011. This repeal will shift the responsibility for providing mental health services back to the school districts, hoping for greater cost containment and a stronger connection between the services provided and student outcomes. The May Revise provides \$389.4 million directly to schools for mental health services and residential care for special education students in 2011-12.

Minutes

Superintendent Bradley reviewed the letter contained in the board packet. Margie Bonardi reported that the District anticipates no residential placements, which would impact expenditures the most.

**3. Preliminary Projected Budget 2011-12** (D) (F)

The District will present for discussion and action the 2011-12 Preliminary Budget.

Minutes

Margie Bonardi presented a 2011/2012 preliminary budget with assumptions used for review and Board discussion. Categories included: Revenue Unrestricted, Expenditures Unrestricted, Revenue Restricted, and Expenditures Unrestricted.

Discussion

- Special Education: One classified position restored due to increase in students served
- Projected 2010/2011 negative year end balances: Restricted <\$27,100>; Unrestricted <\$37,938>
- Savings of approximately \$82,000 due to County contract
- Funds that might be used to restore the Library Paraprofessional position
- After reserves: \$258,557 currently unassigned
- Trend: Decline of District year end balances about \$100,000/year over the past three years
- Grants: Included in budget; lose grant/lose program
- Possible and likely 'take away' from the State
- Whether District reserves would dissolve in the worst case scenario; President Newmeyer didn't think it would.
- The difficulty of budgeting without knowing all the information, which also occurred last year.

Trustee Thornton indicated she would still like to see if the Board could find a way to look at the whole bus issue because getting the kids to school is a serious concern; many parents don't have vehicles and Dr. Thornton believes it is the District's responsibility. She also was hopeful the librarian paraprofessional position could be restored. President Newmeyer was cautiously optimistic that the library position might be restored. Trustee Benjamin reported that the Board would look at alternatives such as the shuttle and getting free passes for kids to ride public transportation. She noted that ninety students come to Willow Creek Academy every day from Marin City and they're not bussed. Trustee Trotter explained that one of the drivers for kids to attend Bayside as opposed

to Willow Creek is that they need transportation; it's always been an issue; Trustee Thornton concurred. Trustees Benjamin and Ziegler had not heard that before nor had they seen data. Trustees Trotter and Thornton agreed it had been talked about in the past many times; it isn't going to do us any good to balance our budget if the kids don't show up for school. Trustee Trotter reported that there was an effort to extend bus service to the Willow Creek students some years ago; it was an issue that the WCA students couldn't ride the bus.

Trustee Ziegler raised the question of how the bus might be funded; we've got what we've got; we don't have any more. Trustee Trotter wanted to look at all possible solutions to the bus and getting students to school; he recommended using the unassigned balance of \$258,000 as a bridge in the hope the revenues come back to the District in the future. He felt the bus is a budget issue. President Newmeyer indicated that in addition to the bus being expensive, he had concerns such as bus behavior and the amount of time the Principal spends on bus discipline (reported on May 24 by Principal Newton to be as much as twenty percent of each week's time). He also indicated that he would like to leave Dr. Pitts a bit of flexibility with the budget once she begins.

Trustee Trotter indicated he first heard of bus behavior issues when the whole issue of bus transportation came up, that there was no prior discussion at a board meeting about bus behavior. He agreed the bus behavior must be addressed; the Board should talk about it. Trustee Trotter would prefer that students walk/ride bikes to school with crossing guards; the bus was dysfunctional, now it's gone but there hasn't been anything put in its place; Measure A was passed years ago by the county to fund crossing guards to school. It's a long walk for the little kids and a dangerous place for kids to walk through in the dark. Trustee Benjamin noted that it is the same for Willow Creek Academy. Trustee Trotter did not see how that made it safer. Trustee Trotter indicated he believed the elimination of the bus was a 'stealth move', presented as a statutory requirement for a forty five day notice to eliminate classified positions; even though there was no bus driver at the time. He stated he felt the Board's action was absolutely unacceptable and that it may have been a Brown Act violation.

Trustee Thornton reported that she had ridden the bus the past two weeks, once with Dr. Pitts; there had been no behavior issues. She believes students are well behaved on the bus when there's an adult to supervise them. Trustee Thornton recommended a classified person begin an hour earlier and ride the bus at 7:30 a.m. because that sets the tone for the rest of the day. Trustee Benjamin disagreed that the last two weeks were representative of bus behavior at other times.

Trustee Thornton restated that what brought this conversation up was her request that, in moving through the budget, can the Board reassess, are there dollars available for transportation? President Newmeyer responded that the Board would consider everything. He stated that he is still very concerned that the District [ending fund balance] has gone from \$1,100,000 to \$1,000,900, every year it is clicking down. He clarified that that was not a bus comment but his general comment; it very much concerns me that we're running out \$100,000 at a clip and we're getting a flat to nothing revenue increase in property taxes; we've got step and column, built-in inflation in the system, and we don't know what the 'claw back' from the state will be. This is not a good situation; we'll be looking at a lot more than the bus in three or four years if this continues on.

## **FACILITIES**

### **1. Willow Creek Academy (1)**

Willow Creek Academy, requests the right to access portions of the "Step Building" for storage and meeting purposes. The request is a subset of the Prop 39 agreement that would consider the construction project taking place and the need of Head of School and others to be in direct proximity of these efforts. A letter from Willow Creek will be presented at the board meeting.

The Board reviewed a letter from Willow Creek Academy Board President, Orlando Lobo regarding intended uses for the Step Building in conjunction with WCA's Proposition 39 Request for additional space for the 2011/2012 school year. The building would become WCA's primary administrative/operations center, WCA's first ever street presence, but not used for student instruction. Additionally, the building would house the Boys and Girls Club Director for the After School Program, as well as the District's Director of Maintenance.

**M/s/c Trotter/Ziegler/all** to approve the uses for the Step Building outlined by the letter

Motion made by: Mark Trotter

Seconded by: William Ziegler

Votes

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

**CONSENT AGENDA**

Minutes

**M/s/c – Roll Call Ziegler/Thornton Ayes 5 Noes 0** to remove Item #2 and approve the remaining Consent Agenda

**1. Approval of the minutes of the regular board meeting on May 24, 2011** (P) (C)

**2. Contract with Academic Improvement Associates, LLC for the 2011-12 fiscal year.**

(P) (C)

Academic Improvement Associates, LLC will provide consultation services to the Promoting Early School Success Grant funded by the Marin Community Foundation. Consultant will additionally act as the liaison to the Superintendent for transitional kindergarten planning and implementation in 2012-13.

Minutes

Item #2: Superintendent Bradley described services as outlined in her proposal, Academic Improvement Associates, which have also been reviewed with Don Jen, Program Director, Education, for Marin Community Foundation (MCF). Board members discussed and concurred that Dr. Bradley's involvement with Pre to 3 education and the corresponding MCF grant well qualifies her to continue this work, which now includes transitional kindergarten.

**M/s/c Ziegler/Thornton/all** to approve the proposal from Academic Improvement Associates for the 2011/2012 school year

Motion made by: William Ziegler

Seconded by: Shirley Thornton

Votes



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

## ADMINISTRATIVE AND EXTERNAL

### Minutes

**M/s/c – Roll Call Ziegler/Trotter Ayes 5 Noes 0** to approve all four Authorizations to Sign on Behalf of the Governing Board:

- Superintendent: Resolution #639
- Business Manager: Resolution #640
- Assistant to Business Manager: Resolution #641
- Assistant to Superintendent: Resolution #642

### **1. Agreement of the Participating School Districts in Marin County Regarding Interdistrict Attendance Agreements** (V)

The Board will consider approval of the Agreement of the Participating School Districts in Marin County Regarding Interdistrict Attendance in mutual agreement that when interdistrict transfer requests are approved, the reapplication and revocation of such permits shall be subject to the interdistrict transfer provisions set forth in the Board Policy and Regulations from each of the other districts.

#### Minutes

Superintendent Bradley reviewed the proposed interdistrict attendance agreement, which was recently presented for review to all Marin Superintendents by MCOE legal consultant, Bob Henry. She clarified that this agreement does not conflict with any agreements with Mill Valley.

**M/s/c Ziegler/Benjamin/all** to approve Sausalito Marin City School District's participation in the Agreement of the Participating School Districts in Marin County Regarding Interdistrict Attendance

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

### **2. Authorization to Sign on Behalf of the Governing Board – Superintendent, Resolution #639** (V)

The Board authorizes the Superintendent 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.

### **3. Authorization to Sign on Behalf of the Governing Board – Business Manager, Resolution**

**#640** (P)

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.

**4. Authorization to Sign on Behalf of the Governing Board – Assistant to the Business Manager, Resolution #641** (P)

The Board authorizes the Assistant to 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.

**5. Authorization to Sign on Behalf of the Governing Board – Assistant to the Superintendent, Resolution #642** (P)

The Board authorizes the Assistant to the Superintendent 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.

**REPORTS****1. President's Report** (D)Minutes

President Newmeyer reported that at the Martin Luther King, Jr. Academy 8th Grade Promotion, Trustee Thornton's keynote address provided good advice to students; it was an excellent speech.

**2. Board Members' Reports** (D)Minutes

Trustee Ziegler gave a progress update on the Willow Creek Academy portables, to include: the lease back with Alten Construction, a meeting scheduled with DSA June 10, anticipation of pulling a permit on June 13, beginning the project the week of June 13 and bringing it to completion by mid August, excluding landscape.

Trustee Thornton reported that year end activities at Bayside Elementary School and Willow Creek Academy had been wonderful and well attended. She is still waiting to know the rationale for why students transfer between schools. The information will be provided at the June 23, 2011 board meeting.

Trustee Benjamin expressed her interest to work with someone concerning the failing grades of some students. Superintendent Bradley advised that six students did not participate in promotion activities due to academic performance and that their parents had been informed. Noting that she was taken aback by what was stated this evening, Dr. Bradley reported it was her understanding that the TAM bridge program and others would determine if these students achieved remediation to attend 9<sup>th</sup> grade. Dr. Bradley will address this further at the June 23, 2011 board meeting.

Trustee Trotter gave an update on continuing conversations and interest in the athletic field at Martin Luther King, Jr. Academy: He and Trustee Thornton met with Jonathan Logan; Little League, the rugby and soccer clubs and Marin City Community Services District (CSD) are working together.

Trustee Thornton reported that CDC had purchased the property at the site of the former Oak Hill School in Marin City.

**3. Superintendent's Report (D)**

Minutes

Superintendent Bradley reported that year end school activities included a presentation of dictionaries to third grade students by the Rotary Club of Sausalito and a presentation of plaques by the Sausalito Historical Society. A letter of support from the District has helped the Sausalito Historical Society obtain a recent grant.

**SAVE THE DATE**

**1. Future Charter School Board Meeting Dates (D)**

Unless other noticed, all meetings are held at 6:30 pm on the school campus, 630 Nevada Street, Sausalito, CA. All meetings are the 3rd Wednesday of the month.

To Be Announced

**2. Future District Board Meeting Dates (D)**

All meetings are held at the District Office, 630 Nevada Street, Sausalito at 7:00 pm 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.

June 23

July 28 - One July meeting – summer break

August 11\*

August 25

September 8\*

September 22

October 13\*

October 27

November 17 - One November meeting – holidays

December 8\*

December 15

**3. Upcoming Dates and Important Events (D)**

June 10 - Last Day of School for Teachers – WCA

**ADJOURNMENT**

Minutes

**M/s/c Thornton/Ziegler/all** to adjourn at 9:08 p.m.



Signature/Date

Title

**STUDENT WELLNESS**

The Sausalito Marin City School District acknowledges that children need access to healthful foods and opportunities to be physically active in order to grow, learn and thrive and that good health fosters student attendance and achievement. Students are at risk for heart disease, cancer, strokes and diabetes among serious chronic diseases because of dramatically increased childhood obesity rates, physical inactivity and excessive caloric intake. Therefore, the Sausalito Marin City School District is committed to providing school environments that promote and protect children's health, well being and ability to learn by supporting healthy eating and physical activity by:

- Providing opportunities for students to be physically active on a deliberate and regular basis;
- Providing and serving beverages at school which meet the nutrition recommendations of the U.S. Dietary Guidelines for Americans 2010 (Released 1/31/11);
- Providing a variety of affordable, nutritious and appealing foods that meet the health and nutrition needs of students;
- Providing clean, safe and pleasant settings and adequate time for students to eat;
- Providing meals that accommodate the ethnic and cultural diversity of the student body;
- Providing nutrition education and physical education that meet current/updated California Department of Education (CDE) standards and guidelines to foster lifelong habits of healthy eating and physical activity.

**TO ACHIEVE THESE GOALS:****School Health Council**

The Sausalito Marin City School District Board of Trustees will maintain a School Health Council charged with monitoring, recommending and potentially revising guidelines regarding foods served to students in the district as well as to monitor activities and report to the Board of Trustees on the status of recommendations in this policy. The School Health Council will ideally consist of a group of no fewer than five (5) and no more than seven (7) individuals who represent the schools and the community. The membership may include parents, students, representatives of school food services, members of the Board of Trustees, school administrators, teachers, health professionals and others as deemed most effective to maintain the interest of student wellness. The Chair, which will be elected by the Council, will be rotated annually. The Board of Trustees shall announce an invitation for potential candidate membership as necessary to complete the seven person roster. Preferential consideration will be given to the unrepresented category(s).

**STUDENT WELLNESS (continued)**

**Nutritional Quality of Foods and Beverages Offered and Served on Campus**

*School Meals*

Meals served through the Sausalito Marin City School District Breakfast and Lunch Programs will:

1. Be appealing and attractive to children;
2. Be served in clean and pleasant settings;
3. Meet and exceed the "GOLD PLUS" standard as defined by the HealthierUS School Challenge and meet the U. S. Dietary Guidelines for Americans 2010;
4. Be inclusive of, and, as much as practical and feasible, accommodate the needs of children with special, documented food needs. Included will be children with medical needs, religious needs, and specific culturally driven dietary needs as well as others on a case by case basis;
5. Feature foods that reflect community and cultural diversity.

Sausalito Marin City School District will make every effort to eliminate any social stigma attached to, and prevent the overt identification of, students who are eligible for free and reduced-price school meals or who have special food needs as discussed.

Sausalito Marin City School District will make every effort to provide students with at least 20 minutes to eat after sitting down for lunch and will only schedule tutoring, class or activities during mealtimes, if students may eat during such activities.

Sausalito Marin City School District will deliberately encourage hand washing and provide students access to hand washing or hand sanitizing before they eat meals or snacks.

Sausalito Marin City School District will make available information about the nutritional content of meals to parents and students. Such information will be made available with menus, on websites, at the main office of the schools and in parent newsletters.

*Breakfast*

To ensure that all children have breakfast, either at school or at home in order to meet their nutritional needs and enhance their ability to learn, schools will:

1. Operate and maintain the School Breakfast Program and notify parents and students of the availability of the School Breakfast Program;
2. Encourage parents who choose to opt out of the School Breakfast Program to provide a healthy breakfast for their children through newsletter articles, take-home materials, classroom instructional materials, and other means.

**STUDENT WELLNESS (continued)***Beverages*

There shall be no beverage vending equipment that dispense soft drinks containing caloric sweeteners, sports drinks, iced teas, fruit-based drinks that contain less than 100% real fruit juice or that contain additional caloric sweeteners, or beverages containing caffeine, excluding low fat regular milk or fat free-flavored milk on campus to students.

**Standard of Competitive Food That is Offered in Addition to the School Breakfast and Lunch**

The content recommendation for food items offered for sale individually and/or donated to the classrooms for special occasions will:

- Have no more than 35% of its calories from total fats (excluding nuts, seeds, peanut butter and other nut butters) and 10% of its calories from saturated and trans fat combined;
- Saturated and Trans fats: contain no trans fat (label must indicate zero grams of trans fat per serving), contain less than 10% of total calories in saturated fats;
- Have no more than 35% of its weight from added sugars;
- Have no more than twelve fluid ounces for beverages, excluding water and;
- If fruits and vegetables (non-fried), be exempt from portion-size limits.

*Foods for School Donation or Sale and Celebration*

Resources and suggested items for school donation or sale and celebrations shall be disseminated and made available to parents at each site at the start of the school year and be available for examination throughout the school year.

*Fundraising Activities*

The schools shall work closely with parents, students and other fundraising groups to identify fundraising alternatives that meet nutrition guidelines and are attractive to target audiences. The schools shall further engage young people to identify healthy and creative student fundraisers that will appeal to their peers. Guidelines that reflect the school's policy around foods provided in school for celebration, snacks and at school sponsored events shall be made readily available and disseminated at the beginning of the school year.

*Snacks*

Snacks served during the school day or in after school care or enrichment programs will make a positive contribution to children's diets and health, with an emphasis on serving fruits and vegetables as the primary snacks and water as the primary beverage.

Schools will assess if and when to offer snacks based on timing of school meals, children's nutritional needs, children's ages and other considerations.

**STUDENT WELLNESS (continued)**

*Rewards*

Schools will encourage use of non food items for rewards. When foods are used as rewards for academic performance or good behavior, foods or beverages that meet the nutrition standards for foods and beverages are strongly encouraged.

Foods and beverages will not be withheld as punishment.

*Celebrations*

School celebrations should include no more than one food or beverage that does not meet nutrition standards for foods and beverages.

*School-Sponsored Events*

Foods and beverages offered or sold at school sponsored events outside the school day are encouraged to be in keeping with the nutrition standards for meals or for foods and beverages.

*Sharing of Foods and Beverages*

Schools will discourage students from sharing their foods or beverages with one another during meals or snack times in consideration of concerns about allergies and other restrictions on some children's diets.

**Food Service and Acquisition of Foods**

The Sausalito Marin City School District Board of Trustees will approve and provide all food and beverage sales to students in elementary and middle schools through vendors who have been examined and approved by the Board of Trustees in cooperation with the School Health Council and District administration. Vendors who follow the USDA approved nutrient guidelines for food preparation, who utilize fresh, whole ingredients rather than pre-packaged, processed foods and who consistently practice at the highest standard of food handling and preparation shall be favorably considered.

Deliberate and periodic assessment by the food service staff in cooperation with the contracted meal vendor shall be conducted on the consumption of foods provided by the schools' breakfast and lunch programs. Assessment findings will be reported to the Sausalito Marin City School Board of Trustees and the School Health Council. These assessments will guide as to which meals are enjoyed and consumed by the majority of students as well as those that the majority of students tend to reject in part or in whole. Each component of the meals should be examined for student consumption. Feedback regarding these findings should be provided to the food vendors in an effort to provide meals that students will consume and enjoy.



**STUDENT WELLNESS (continued)****Nutrition and Physical Activity Promotion and Food Marketing Literacy**

*"Healthy, active and well-nourished children are more prepared to learn and more likely to attend school and class, and are able to take advantage of educational opportunities."*  
*Jack O'Connell State Superintendent of Schools, 2003.*

Sausalito Marin City School District will begin to focus on nutrition and physical activity promotion by sharing with students, parents and school staff the essential knowledge and skills they need to become "health literate". Schools in the Sausalito Marin City District will be prepared and organized to reinforce healthy behavior by supporting school staff and teachers to model healthy lifestyles and food choices.

***Nutrition Education and Promotion***

The Sausalito Marin City School District has committed to building and maintaining gardens at each of its schools. Gardens provide teaching and learning opportunities for students at all grade levels. Therefore, students shall receive lessons on nutrition, planting and maintaining fruits and vegetables, healthy eating and preparation of healthy foods:

- Lessons shall be integrated across the curriculum;
- Lessons that teach media literacy with emphasis on food marketing and advertising shall be included;
- Hosted opportunities for parents and families shall be provided to educate them in nutrition and wellness;
- A sequential, comprehensive standards-based program at each grade level, designed to provide students with the knowledge and skills necessary to promote and protect their health;
- Nutrition education and health promotion not only as a part of health education classes, but also classroom instruction in subjects such as math, science, language arts, social sciences and elective subjects;
- Program that is enjoyable, developmentally appropriate, culturally relevant, including participatory activities such as contests, promotions, taste testing, farm visits and school gardens;
- Regular and periodic professional development training for teachers and other staff including the food service staff to include but not be limited to safe food handling, nutrition education, recognition of the signs, symptoms and appropriate responses to severe food allergy reactions and methods for introduction of a wide variety of foods to elementary aged children and their parents;
- Periodic evaluations of this curriculum using pre and post assessments that are a part of the standards based curriculum;
- Rejection of any food or beverages that does not meet the nutrition guidelines (e.g. through signage, vending machine fronts, logos, scoreboards, school supplies);

**STUDENT WELLNESS (continued)**

- Maintenance of the instructional gardens at the school sites to provide students with experiences in planting, harvesting, preparation, serving and tasting foods including ceremonies, and celebrations that observe food traditions, integrated with nutrition education and core curriculum that meet state standards;
- Integration of hands-on experiences in gardens and kitchen classrooms with enriched activities such as farmers' market tours and visits to community gardens so that students begin to understand how food reaches the table and implications for health and future.

*Integrating Physical Activity into the Classroom Setting*

The Physical Education Framework for California Public Schools shall be the adopted and guiding principles for physical education in the schools of our district.

Students in the Sausalito Marin City School District will continue to receive the recommended/required 100 – 225 minutes of dedicated physical education each week.

The Sausalito Marin City School District shall promote the philosophy that students should embrace regular physical activity as a personal behavior for lifelong wellness and success as well as:

- Teach positive messages about eating healthy and being active;
- Teach health and physical education from a "health at any size approach", using health based rather than weight based principles;
- Maintain sensitivity when taking height and weight measurements in physical education classes;
- Educate students, staff, and parents on physical changes that are part of normal adolescent development, and the impact of the media on body image;
- Have designated staff to address these issues on campus and partner with local resources on body image and disordered eating and physical lifestyle to prevent and intervene in major health issues before they arise;
- Have a planned sequential program of curricula and instruction that helps students develop the knowledge, skills, and confidence necessary for an active lifestyle and, embracing this, strive to provide one staff member dedicated to provision of physical education for all students and /or provide staff with physical education curriculum support ;
- Ensure that students spend at least 50% of physical education class time participating in moderate to vigorous physical activity. The school district will not allow substitution for meeting that requirement with other activities involving physical activity;

## STUDENT WELLNESS (continued)

- To the extent possible, adopt and conduct the Safe Routes to School program. The Sausalito Marin City School District will encourage parents and students to walk and bike to school where safe routes are available and assist the parent-teacher organization in organizing adult supervised groups;
- Not *use* physical activity or *withhold* opportunities for physical activity as punishment.

### Monitoring and Policy Review

#### *Monitoring*

The superintendent or designee will ensure compliance with established district-wide nutrition and physical activity wellness policies. The principal or designee will ensure compliance with those policies in the schools and will report on the schools' compliance to the school district superintendent or designee.

The Superintendent or designee will ensure that the Sausalito Marin City School District board policy, Student Wellness, on nutrition and physical activity will be posted, at minimum in salient part, in public view within all school central eating areas. Salient parts as an example will include brief text that the students and staff will be able to easily read and understand. The full policy will be made available for public inspection as requested via the school office.

The school food service staff, at the school and district level, will ensure compliance with nutrition policies within school food service areas and will report on this matter to the superintendent or the school principal. In addition, the school food service staff will report on the most recent USDA School Meals Initiative review findings and any resulting changes.

The superintendent or designee will develop a summary report in the spring every three years on district-wide compliance with the district's established nutrition and physical activity wellness policies, based on input from schools. Included in the report will be assessment and summary in the areas of successes, gains and deficiency and, if necessary, revised financial, resource, functional and curricula recommendations. The report will be provided to the Board of Trustees and also distributed to the School Health Council, parent/teacher organizations and school principal(s) along with suggested revision(s) and work plans to facilitate the implementation of the suggested revision(s).

#### *Policy Review*

An initial baseline assessment of the schools' existing nutrition and physical activity environments and policies were conducted utilizing the modified form of School Health Index provided by the Center for Disease Control and Prevention and the U.S. Dietary Guidelines for Healthier Americans 2010. These assessments will be repeated every three years in the spring as part of the district wide compliance report preparation. Findings of the policy review

**STUDENT WELLNESS (continued)**

that highlight need for modification will be reviewed and revised to reflect Sausalito Marin City School District's commitment to the health and wellness of children in our district.

All guidelines referenced in this document shall be posted on the Sausalito Marin City School District website.

*Legal Reference:*

EDUCATION CODE

*49430-49436 Pupil Nutrition, Health, and Achievement Act of 2001*

*49490-49493 School breakfast and lunch programs*

*49500-49505 School meals*

*49510-49520 Nutrition*

*49530-49536 Child Nutrition Act*

*49540-49546 Child care food program*

*49547-49548.3 Comprehensive nutrition services*

*49550-49560 Meals for need students*

*49570 National School Lunch Act*

*51222 Physical education*

*51223 Physical education, elementary schools*

CODE OF REGULATIONS, TITLE 5

*15500-15501 Food sales by student organizations*

*15510 Mandatory meals for need students*

*15530-15535 Nutrition education*

*15550-15565 School lunch and breakfast programs*

UNITED STATES CODE, TITLE 42

*1751-1769 National School Lunch Program, especially:*

*1751 Note Local wellness policy*

*1771-1791 Child Nutrition Act, including:*

*1773 School Breakfast Program*

*1779 Rules and regulations, Child Nutrition Act*

CODE OF FEDERAL REGULATIONS, TITLE 7

*210.1-210.31 National School Lunch Program*

*220.1-220.21 National School Breakfast Program*

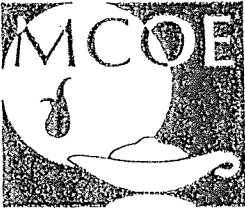
*Management Resources:*

WEB SITES

<http://www.sausalitomarincityschools.org>

<http://www.fns.usda.gov/tn/HealthierUS/vision.html>

[http://teamnutrition.usda.gov/HealthierUS/formulas\\_foodcalc.pdf](http://teamnutrition.usda.gov/HealthierUS/formulas_foodcalc.pdf)



# MARIN COUNTY OFFICE OF EDUCATION

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MARY JANE BURKE  
MARIN COUNTY  
SUPERINTENDENT OF SCHOOLS

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

## VENDOR PAYMENT CERTIFICATION

Date 5/18/11

District Name SAUSALITO MARIN CITY

District No. 47

The Governing Board of the District named hereon hereby authorizes and directs payment of vendor payments in the total of \$ 34,122.03

FUND NUMBER

BATCH NUMBER

AMOUNT

01

61

34,122.03

Authorized Signature

Margaret Donati

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

ATCH: 0061 GENERAL FUND

: 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT								
REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	AMOUNT
02934111	070374/	ANOVA CENTER FOR EDUCATION												
		PO-110185	1.	01-	6500-	0-5833.	00-	5750-	1185-	700-	000-	000	34665	3,184.00
													WARRANT TOTAL	\$3,184.00
02934112	002896/	ARMOR LOCKSMITH												
		PV-110699		01-	8150-	0-4300.	00-	0000-	8100-	735-	000-	000	10016	11.97
													WARRANT TOTAL	\$11.97
02934113	070198/	ARROWHEAD												
		PO-110005	1.	01-	0000-	0-4300.	00-	0000-	7200-	725-	000-	000	5/11	32.44
			2.	01-	0000-	0-4300.	00-	1110-	1010-	100-	000-	000	5/11	42.42
			3.	01-	0000-	0-4300.	00-	1110-	1010-	101-	000-	000	5/11	31.34
													WARRANT TOTAL	\$106.20
02934114	070329/	AT&T CALNET 2												
		PO-110353	1.	01-	0000-	0-5970.	00-	0000-	7200-	700-	000-	000	5/11	35.79
			1.	01-	0000-	0-5970.	00-	0000-	7200-	700-	000-	000	5/11	15.06
			1.	01-	0000-	0-5970.	00-	0000-	7200-	700-	000-	000	5/11	30.02
			1.	01-	0000-	0-5970.	00-	0000-	7200-	700-	000-	000	5/11	97.78
			1.	01-	0000-	0-5970.	00-	0000-	7200-	700-	000-	000	5/11	69.70
			1.	01-	0000-	0-5970.	00-	0000-	7200-	700-	000-	000	5/11	60.38
			1.	01-	0000-	0-5970.	00-	0000-	7200-	700-	000-	000	5/11	35.79
			1.	01-	0000-	0-5970.	00-	0000-	7200-	700-	000-	000	5/11	15.27
			1.	01-	0000-	0-5970.	00-	0000-	7200-	700-	000-	000	5/11	13.00
			1.	01-	0000-	0-5970.	00-	0000-	7200-	700-	000-	000	5/11	13.95
			1.	01-	0000-	0-5970.	00-	0000-	7200-	700-	000-	000	5/11	14.25
			1.	01-	0000-	0-5970.	00-	0000-	7200-	700-	000-	000	5/11	15.07
			1.	01-	0000-	0-5970.	00-	0000-	7200-	700-	000-	000	5/11	51.03
													WARRANT TOTAL	\$467.09

APY250 H.02.09

Marin County Office of Education  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 05/20/2011

05/19/11 PAGE 52

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

PATCH: 0061 GENERAL FUND

FUND: 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT								
REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	
02934115	002489/	BUILDING CARE SYSTEMS												
		PV-110702		01	-8150-0-5845.00-0000-8210-735-000-000								28063	464.00
													WARRANT TOTAL	\$464.00
02934116	001557/	CASBO												
		PO-110296	1.	01	-0000-0-5300.00-0000-7110-725-000-000								Membership 2011-12	522.00
													WARRANT TOTAL	\$522.00
02934117	070594/	DANNIS WOLIVER KELLY												
		PV-110703		01	-0000-0-5829.00-0000-7100-000-000-000								7380 4/11	683.00
													WARRANT TOTAL	\$683.00
02934118	070602/	EBS HEALTHCARE												
		PV-110698		01	-6500-0-5800.00-5770-1190-700-000-000								207237	1,554.00
													207295	3,108.00
													WARRANT TOTAL	\$4,662.00
02934119	070136/	GE MONEY BANK/AMAZON												
		PO-110337	1.	01	-8150-0-4300.00-0000-8100-735-000-000								Port Repeaters	477.98
													WARRANT TOTAL	\$477.98
02934120	002793/	NATASHA GRIFFIN												
		PV-110704		01	-9471-0-4300.00-1110-1010-700-000-000								Reimb.	29.96
													WARRANT TOTAL	\$29.96
02934121	001794/	LOUIE'S DELI												
		PV-110706		01	-0000-0-4300.00-0000-7110-725-000-000								4133	288.00
													WARRANT TOTAL	\$288.00
02934122	000580/	MARIN COUNTY SHERIFF DEPART.												
		PV-110701		01	-0000-0-5821.00-0000-7200-725-000-000								110652	40.00
													WARRANT TOTAL	\$40.00
02934123	070412/	MARINSHIP SELF STORAGE												
		PO-110063	1.	01	-0000-0-5840.00-0000-8110-735-000-000								5/11	299.00
													WARRANT TOTAL	\$299.00

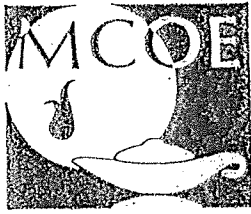
DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

BATCH: 0061 GENERAL FUND

: 01 GENERAL FUND

W	ANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD	RESC	Y	OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION
02934124	070447/	MAXIM HEALTHCARE SERVICES					
	PO-110173	1.	01	0000	0	5840.00-0000-3140-100-000-000	8658916-A84 450.00
		1.	01	0000	0	5840.00-0000-3140-100-000-000	8679963-A84 525.00
	PO-110282	1.	01	6500	0	5835.00-5770-1182-700-000-000	8658916-A84 1,987.50
		1.	01	6500	0	5835.00-5770-1182-700-000-000	8679963-A84 2,438.00
		WARRANT TOTAL \$5,400.50					
02934125	000899/	MICHAEL'S TRANSPORTATION SERV					
	PV-110700		01	0000	0	5840.00-0000-3600-700-000-000	65459 516.00
		WARRANT TOTAL \$516.00					
02934126	001927/	MILL VALLEY SERVICES					
	PO-110365	1.	01	9479	0	4300.00-1110-1010-101-000-000	72953 13.17
		WARRANT TOTAL \$13.17					
02934127	001248/	NELSON STAFFING SOLUTIONS					
	PV-110705		01	0000	0	5845.00-0000-2700-700-000-000	5254099 157.50
		WARRANT TOTAL \$157.50					
02934128	001953/	SPECTRUM CENTER					
	PO-110127	1.	01	6500	0	5833.00-5750-1185-700-000-000	4/11 6,783.97
	PO-110251	1.	01	6500	0	5833.00-5750-1185-700-000-000	4/11 4,181.76
	PO-110339	1.	01	6500	0	5833.00-5750-1185-700-000-000	4/11 4,263.93
		WARRANT TOTAL \$15,229.66					
02934129	002680/	STEPHEN ROATCH ACCOUNTANCY					
	PO-110025	1.	01	0000	0	5809.00-0000-7110-000-000-000	Billing #1 10-11 1,570.00
		WARRANT TOTAL \$1,570.00					
*** FUND TOTALS ***			TOTAL NUMBER OF WARRANTS:		19	TOTAL AMOUNT OF WARRANTS: \$34,122.03*	
*** BATCH TOTALS ***			TOTAL NUMBER OF WARRANTS:		19	TOTAL AMOUNT OF WARRANTS: \$34,122.03*	
*** DISTRICT TOTALS ***			TOTAL NUMBER OF WARRANTS:		19	TOTAL AMOUNT OF WARRANTS: \$34,122.03*	





# MARIN COUNTY

## OFFICE OF EDUCATION

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### VENDOR PAYMENT CERTIFICATION

Date 5/25/11

District Name SAUSALITO MARIN CITY

District No. 47

The Governing Board of the District named hereon hereby authorizes and directs payment of vendor payments in the total of \$ 58,083.81.

<u>FUND NUMBER</u>	<u>BATCH NUMBER</u>	<u>AMOUNT</u>
<u>01</u>	<u>62</u>	<u>44,647.62</u>
<u>13</u>	<u>62</u>	<u>1,792.01</u>
<u>40</u>	<u>62</u>	<u>11,644.18</u>
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Authorized Signature Margaret Bonard

APY250 11.02.09

Marin County Office of Education  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 05/27/2011

05/26/11 PAGE 51

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

FUND: 0062 GENERAL FUND

FUND: 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
02934964	002896/	ARMOR LOCKSMITH				
		PV-110715	01-8150-0-4300.00-0000-8100-735-000-000	10025		96.72
			WARRANT TOTAL			\$96.72
02934965	001613/	ASSOC. OF CALIFORNIA SCHOOL				
		PV-110711	01-0000-0-5803.00-0000-7200-700-000-000	AI 15511		120.00
			WARRANT TOTAL			\$120.00
02934966	000192/	AT&T				
		PO-110006	1. 01-0000-0-5970.00-0000-2700-000-000-000	234 343 6054 760 3		1,472.84
			WARRANT TOTAL			\$1,472.84
02934967	070513/	BOYS AND GIRLS CLUB				
		PO-110064	1. 01-6010-0-5840.00-1110-1010-700-000-000	4/11		13,900.00
			WARRANT TOTAL			\$13,900.00
02934968	070511/	ASCHA DRAKE				
		PO-110078	1. 01-9476-0-5849.00-1451-2150-700-000-000	5/11		3,333.00
			WARRANT TOTAL			\$3,333.00
02934969	002880/	CRAIG LUBEY				
		PV-110713	01-3200-0-5840.00-0000-7705-700-000-000	1104		1,725.00
			WARRANT TOTAL			\$1,725.00
02934970	070501/	MARIN HEAD START				
		PV-110710	01-9472-0-5849.00-0000-2100-100-000-000	52289		9,176.60
			WARRANT TOTAL			\$9,176.60
02934971	000117/	MARIN SCHOOLS JPA/VISION				
		PV-110716	01-0000-0-9520.00-0000-0000-000-000-000	6/11		422.72
			WARRANT TOTAL			\$422.72
02934972	070447/	MAXIM HEALTHCARE SERVICES				
		PO-110282	1. 01-6500-0-5835.00-5770-1182-700-000-000	8697029-A84		1,934.50
			WARRANT TOTAL			\$1,934.50
02934973	000015/	MSIA DENTAL				
		PV-110717	01-0000-0-9520.00-0000-0000-000-000-000	6/11		3,406.72

Marin County Office of Education  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 05/27/2011

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

FUND: 0062 GENERAL FUND

FUND: 01 GENERAL FUND

JANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
WARRANT TOTAL						\$3,406.72
02934974	001248/	NELSON STAFFING SOLUTIONS				
	PV-110709		01-0000-0-5845.00-0000-2700-700-000-000	5255857		229.69
	PV-110714		01-0000-0-5845.00-0000-2700-700-000-000	5254985		485.63
WARRANT TOTAL						\$715.32
02934975	000058/	P G & E CO				
	PO-110001	1.	01-0000-0-5510.00-0000-8200-000-000-000	Due 6/6/11		29.94
		1.	01-0000-0-5510.00-0000-8200-000-000-000	due 6/6/11		63.68
		1.	01-0000-0-5510.00-0000-8200-000-000-000	Due 6/6/11		618.04
		1.	01-0000-0-5510.00-0000-8200-000-000-000	Due 6/6/11		236.72
		1.	01-0000-0-5510.00-0000-8200-000-000-000	Due 6/6/11		1,484.17
		1.	01-0000-0-5510.00-0000-8200-000-000-000	Due 6/6/11		8.57
		1.	01-0000-0-5510.00-0000-8200-000-000-000	Due 6/6/11		2,768.51
		1.	01-0000-0-5510.00-0000-8200-000-000-000	Due 6/6/11		20.49
WARRANT TOTAL						\$5,230.12
02934976	070609/	CHRIS PINE				
	PV-110707		01-9479-0-4300.00-0000-2700-101-000-000	Reimb. Extended Day		27.98
WARRANT TOTAL						\$27.98
02934977	070222/	PROTECTION ONE				
	PO-110015	2.	01-0000-0-5840.00-0000-8300-100-000-000	6/11		62.52
		3.	01-0000-0-5840.00-0000-8300-101-000-000	6/11		572.08
WARRANT TOTAL						\$634.60
02934978	001206/	SHELL OIL CO.				
	PV-110719		01-0000-0-4301.00-0000-8110-700-000-000	Due 6/14/11		65.09
WARRANT TOTAL						\$65.09
02934979	002834/	TIMELY TRANSPORTATION				
	PO-110019	1.	01-7230-0-5840.00-1110-3600-700-000-000	June 11 FOM		1,849.0

APY250 H.02.09

Marin County Office of Education  
 COMMERCIAL WARRANT REGISTER  
 FOR WARRANTS DATED 05/27/2011

05/26/11 PAGE 53

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

TCH: 0062 GENERAL FUND

FL : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT								
REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	AMOUNT
WARRANT TOTAL														\$1,849.00
02934980	070610/	LASANDRA WHITE												
	PV-110708		01	9479	0	5840	00	0000	2100	101	000	000	3/3 & 5/19/11 Presentations	293.12
WARRANT TOTAL														\$293.12
02934981	070607/	YES AND SO PUBLISHING												
	PO-110371	1.	01	9479	0	4300	00	0000	2700	101	000	000	YAS66	244.29
WARRANT TOTAL														\$244.29
*** FUND	TOTALS ***	TOTAL NUMBER OF WARRANTS: 18										TOTAL AMOUNT OF WARRANTS:	\$44,647.62*	

APY250 H.02.09

Marin County Office of Education  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 05/27/2011

05/26/11 PAGE 54

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

PATCH: 0062 GENERAL FUND  
R : 13 CAFETERIA FUND

JANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
02934982	070213/	PREFERRED MEAL SYSTEMS				
	CM-110010		13-5310-0-5840.00-0000-3700-100-000-000	10536429		15.41
	PV-110718		13-5310-0-5840.00-0000-3700-100-000-000	10535473		1,165.12
			13-5310-0-5840.00-0000-3700-101-000-000	10535474		486.12
			13-5310-0-5840.00-0000-3700-700-000-000	10535473		156.18
			WARRANT TOTAL			\$1,792.01
*** FUND	TOTALS ***		TOTAL NUMBER OF WARRANTS: 1	TOTAL AMOUNT OF WARRANTS:		\$1,792.01*

APY250 H.02.09

Marin County Office of Education  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 05/27/2011

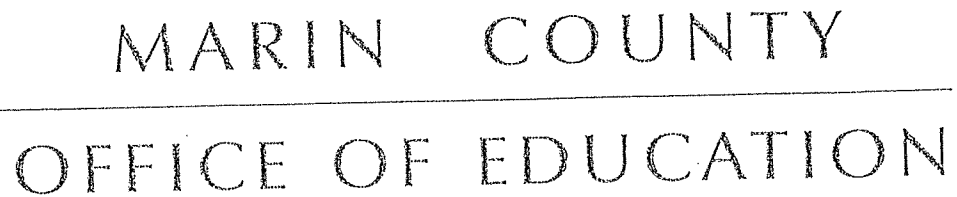
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DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

BATCH: 0062 GENERAL FUND

: 40 SPECIAL RESERVE-CAP OUTLAY #1

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
	REQ#	REFERENCE LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP		DESCRIPTION	
02934983	070293/	ALTEN CONSTRUCTION INC.				
		PO-110308	1. 40-0000-0-6240.00-0000-8500-103-000-103		1/201105	7,370.00
			WARRANT TOTAL			\$7,370.00
02934984	070519/	C+A ARCHITECTS				
		PO-110095	1. 40-0000-0-6210.00-0000-8500-103-000-103		21004.8	4,274.18
			WARRANT TOTAL			\$4,274.18
*** FUND	TOTALS ***		TOTAL NUMBER OF WARRANTS: 2		TOTAL AMOUNT OF WARRANTS:	\$11,644.18*
*** BATCH	TOTALS ***		TOTAL NUMBER OF WARRANTS: 21		TOTAL AMOUNT OF WARRANTS:	\$58,083.81*
*** DISTRICT	TOTALS ***		TOTAL NUMBER OF WARRANTS: 21		TOTAL AMOUNT OF WARRANTS:	\$58,083.81*



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

Date 6/1/11

District No. 47

AMOUNT

40,025,81

6442.99

Margaret Parsons

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT  
BATCH: 0063 GENERAL FUND  
: 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
02935680	070329/	AT&T CALNET 2				
		PO-110353	1. 01-0000-0-5970.00-0000-7200-700-000-000	5/11		14.25
			WARRANT TOTAL			\$14.25
02935681	070611/	JEN ATTERMAN				
		PV-110720	01-9476-0-5240.00-1110-1010-103-000-000	Visual Arts Program		350.00
			WARRANT TOTAL			\$350.00
02935682	000006/	BAY CITIES REFUSE INC				
		PO-110003	1. 01-0000-0-5550.00-0000-8200-000-000-000	Bayside		1,582.40
			1. 01-0000-0-5550.00-0000-8200-000-000-000	Manzanita		670.95
			WARRANT TOTAL			\$2,253.35
02935683	070341/	LEE BOHLMANN				
		PO-110248	1. 01-0000-0-5849.00-0000-7180-725-000-350	Phase III, 6/11		2,000.00
			WARRANT TOTAL			\$2,000.00
02935684	002749/	CROWN TROPHY				
		PO-110370	1. 01-1100-0-4300.00-1110-1010-100-000-000	14154		41.42
			WARRANT TOTAL			\$41.42
02935685	070511/	ASCHA DRAKE				
		PV-110729	01-9476-0-4300.00-1110-1010-700-000-000	May Art Meetings, Reimb.		53.63
			01-9476-0-5240.00-1110-1010-103-000-000	May Art Meetings, Reimb.		210.00
			WARRANT TOTAL			\$263.63
02935686	002362/	EDUCATIONAL & PSYCHOLOGICAL				
		PO-110012	1. 01-6500-0-5800.00-5001-2110-700-000-000	6/11		1,539.66
		PV-110722	01-0000-0-5840.00-0000-3130-700-000-000	6/11		4,250.00
			01-6500-0-5800.00-5001-2110-700-000-000	6/11		2,397.00
			WARRANT TOTAL			\$8,186.66
02935687	002345/	EMPIRE ELEVATOR CO INC				
		PO-110328	1. 01-8150-0-5600.00-0000-8110-735-000-000	63056		110.00
			WARRANT TOTAL			\$110.00



DISTRICT: 47 SAUSALITO SCHOOL DISTRICT  
BATCH: 0063 GENERAL FUND  
: 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	ABA NUM DESCRIPTION	ACCOUNT NUM	AMOUNT
02935688	070263/	FEDEX														
		PV-110730		01-0000-0-5960.00-0000-7200-725-000-000										7-503-51334		39.29
				WARRANT TOTAL												\$39.29
02935689	002270/	FISHMAN SUPPLY CO.														
		PO-110273	1.	01-0000-0-4300.00-0000-8211-735-000-000										836456		127.16
				WARRANT TOTAL												\$127.16
02935690	070581/	FSG INC.														
		PO-110375	1.	01-9478-0-5840.00-0000-7110-700-000-000										051611SAU01		816.53
				WARRANT TOTAL												\$816.53
02935691	001611/	HEALTH NET														
		PV-110732		01-0000-0-9520.00-0000-0000-000-000-000										6/11		675.85
				WARRANT TOTAL												\$675.85
02935692	001704/	HOME DEPOT														
		PO-110362	1.	01-8150-0-4400.00-0000-8100-735-000-000										Mower		402.21
		PV-110725		01-0000-0-4300.00-0000-8210-735-000-000										Maintenance supplies		241.58
				WARRANT TOTAL												\$643.79
02935693	000039/	KAISER FOUNDATION														
		CM-110011		01-0000-0-9521.00-0000-0000-000-000-000										16734-7000		3,617.82
		PV-110733		01-0000-0-3402.00-0000-7110-725-000-000										16734-0001		1,001.08
				01-0000-0-9520.00-0000-0000-000-000-000										16734-0001		8,324.02
				01-0000-0-9520.00-0000-0000-000-000-000										578-0002		7,342.64
				01-0000-0-9521.00-0000-0000-000-000-000										578-7000		493.11
				01-0000-0-9521.00-0000-0000-000-000-000										16734-7000		500.54
				WARRANT TOTAL												\$14,043.57
02935694	070447/	MAXIM HEALTHCARE SERVICES														
		PO-110282	1.	01-6500-0-5835.00-5770-1182-700-000-000										8722630-A84		1,431.00
		PV-110721		01-9002-0-7143.00-5001-9200-700-000-000										8575339-A84		750.00

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

BATCH: 0063 GENERAL FUND

: 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT								
REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	
WARRANT TOTAL														\$2,181.00
02935695	002358/	MAXIMUS												
		PO-110018	1.	01-0000-0-5840.00-0000-7200-725-000-000									101965.01.02-003	2,136.00
WARRANT TOTAL														\$2,136.00
02935696	070612/	JEFF MCNAUGHTON												
		PV-110723		01-0000-0-5970.00-0000-2700-700-000-000									Cell phone charges	50.85
WARRANT TOTAL														\$50.85
02935697	070448/	JONNETTE NEWTON												
		PV-110724		01-0000-0-4300.00-0000-7110-725-000-000									Reimb.	106.21
				01-0000-0-4300.00-1110-1010-100-000-000									Reimb.	155.36
				01-0000-0-4300.00-1110-1010-100-000-500									Reimb.	25.48
				01-0243-0-4300.00-0000-2495-100-000-000									Reimb.	224.03
				01-9472-0-5849.00-0000-2100-100-000-000									Reimb.	145.00
WARRANT TOTAL														\$656.08
035698	000058/	P G & E CO												
		PO-110001	1.	01-0000-0-5510.00-0000-8200-000-000-000									Due 6/6/11	24.81
			1.	01-0000-0-5510.00-0000-8200-000-000-000									Due 6/6/11	248.68
			1.	01-0000-0-5510.00-0000-8200-000-000-000									Due 6/6/11	318.14
			1.	01-0000-0-5510.00-0000-8200-000-000-000									Due 6/6/11	147.02
WARRANT TOTAL														\$738.65
02935699	070406/	SILYCO												
		PO-110024	2.	01-0000-0-5849.00-0000-7180-725-000-000									MAY2011	3,600.00
WARRANT TOTAL														\$3,600.00
02935700	070200/	STANDARD INSURANCE COMPANY CB												
		PV-110734		01-0000-0-9520.00-0000-0000-000-000-000									6/11	277.05
WARRANT TOTAL														\$277.05
02935701	070367/	TIME CLOCK INC.												
		PO-110035	1.	01-0000-0-5849.00-0000-7200-000-000-000									PA48544.1	150.08

Marin County Office of Education  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 06/03/2011

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT  
 PATCH: 0063 GENERAL FUND  
 : 01 GENERAL FUND

WARRANT	VENDOR/ADDRESS	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT		
REQ#	REFERENCE	LN	FD	RESC	Y OBJT	SO GOAL FUNC LOC ACT GRP	DESCRIPTION	AMOUNT
-----								
WARRANT TOTAL								\$150.08
02935702	070494/	BROOKE TOCZYLOWSKI						
	PV-110727	01-9476-0-5240.00-1110-1010-103-000-000					May Art Meetings	210.00
WARRANT TOTAL								\$210.00
02935703	070555/	KEITH WILLIAMS						
	PV-110728	01-9476-0-5240.00-1110-1010-103-000-000					May Art Meetings	210.00
WARRANT TOTAL								\$210.00
02935704	002172/	WILLOW CREEK ACADEMY						
	PV-110726	01-9476-0-5240.00-1110-1010-103-000-000					May Art Meetings	250.60
WARRANT TOTAL								\$250.60
*** FUND	TOTALS ***	TOTAL NUMBER OF WARRANTS: 25				TOTAL AMOUNT OF WARRANTS:		\$40,025.81*

APY250 H.02.09

Marin County Office of Education  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 06/03/2011

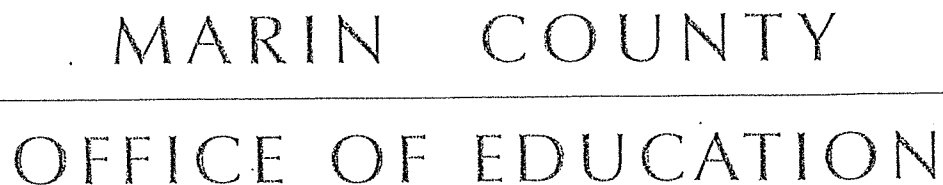
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DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

BATCH: 0063 GENERAL FUND

: 13 CAFETERIA FUND

RANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
02935705	070213/	PREFERRED MEAL SYSTEMS				
	PV-110731	13-5310-0-5840.00-0000-3700-100-000-000		10532014		1,646.41
		13-5310-0-5840.00-0000-3700-100-000-000		10533891		1,817.78
		13-5310-0-5840.00-0000-3700-100-000-000		10536379		264.17
		13-5310-0-5840.00-0000-3700-100-000-000		10536733		890.71
		13-5310-0-5840.00-0000-3700-101-000-000		10532015		397.37
		13-5310-0-5840.00-0000-3700-101-000-000		10533892		536.00
		13-5310-0-5840.00-0000-3700-101-000-000		10536734		311.75
		13-5310-0-5840.00-0000-3700-700-000-000		10532014		267.02
		13-5310-0-5840.00-0000-3700-700-000-000		10533891		311.78
		WARRANT TOTAL				\$6,442.99
*** FUND	TOTALS ***	TOTAL NUMBER OF WARRANTS:	1	TOTAL AMOUNT OF WARRANTS:		\$6,442.99*
*** BATCH	TOTALS ***	TOTAL NUMBER OF WARRANTS:	26	TOTAL AMOUNT OF WARRANTS:		\$46,468.80*
*** DISTRICT	TOTALS ***	TOTAL NUMBER OF WARRANTS:	26	TOTAL AMOUNT OF WARRANTS:		\$46,468.80*



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

Date 6/8/11

The Governing Board of the District named hereon hereby authorizes and directs payment of vendor payments in the total of \$ 371,999.78.

941.35

Authorized Signature Margaret Donahue

ATCH: 0064 GENERAL FUND  
: 01 GENERAL FUND

[illegible]

APY250 H.02.09

Marin County Office of Education  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 06/10/2011

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DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

BATCH: 0064 GENERAL FUND

: 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
		1.	01-0000-0-5970.00-0000-2700-700-000-000	289 0831		31.70
			WARRANT TOTAL			\$160.70
02936494	070329/	AT&T CALNET 2				
	PO-110353	1.	01-0000-0-5970.00-0000-7200-700-000-000	6/11		77.58
		1.	01-0000-0-5970.00-0000-7200-700-000-000	6/11		13.01
		1.	01-0000-0-5970.00-0000-7200-700-000-000	6/11		13.01
		1.	01-0000-0-5970.00-0000-7200-700-000-000	6/11		13.01
		1.	01-0000-0-5970.00-0000-7200-700-000-000	6/11		13.94
		1.	01-0000-0-5970.00-0000-7200-700-000-000	6/11		176.46
			WARRANT TOTAL			\$307.01
02936495	070420/	MARIKA BERGSUND				
	PO-110164	1.	01-9471-0-5800.00-1110-1010-700-000-000	3-5/11		10,500.00
			WARRANT TOTAL			\$10,500.00
02936496	070010/	DEBRA BRADLEY				
	PV-110757		01-0000-0-5300.00-0000-7150-725-000-000	Reimb.		280.00
			01-0000-0-5300.00-0000-7150-725-000-000	Reimb.		9.35
			WARRANT TOTAL			\$289.35
02936497	070593/	BRIDGE THE GAP COLLEGE PREP				
	PO-110330	1.	01-9479-0-5840.00-1110-1010-101-000-000	4		6,771.25
			WARRANT TOTAL			\$6,771.25
02936498	070591/	BRIDGEWAY BAGEL				
	PV-110755		01-9479-0-4300.00-0000-2700-101-000-000	5/11		139.24
			WARRANT TOTAL			\$139.24
02936499	002489/	BUILDING CARE SYSTEMS				
	PV-110753		01-8150-0-5845.00-0000-8210-735-000-000	28119		1,566.00
			WARRANT TOTAL			\$1,566.00
02936500	070308/	CDW-G				
	PO-110373	1.	01-9473-0-4300.00-1110-1010-100-000-000	XMK1158		493.54

APY250 H.02.09

Marin County Office of Education  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 06/10/2011

06/09/11 PAGE 56

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

BATCH: 0064 GENERAL FUND

: 01 GENERAL FUND

JANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
WARRANT TOTAL						\$493.54
02936501	070511/	ASCHA DRAKE				
	PV-110741		01-9476-0-4300.00-1451-1010-700-000-000	Reimb.		48.55
WARRANT TOTAL						\$48.55
02936502	070602/	EBS HEALTHCARE				
	PV-110754		01-6500-0-5800.00-5770-1190-700-000-000	207949		3,108.00
WARRANT TOTAL						\$3,108.00
02936503	002270/	FISHMAN SUPPLY CO.				
	PO-110273	1.	01-0000-0-4300.00-0000-8211-735-000-000	834646.1		17.37
		1.	01-0000-0-4300.00-0000-8211-735-000-000	836456		75.14
		1.	01-0000-0-4300.00-0000-8211-735-000-000	836455		288.12
		1.	01-0000-0-4300.00-0000-8211-735-000-000	837778		371.09
		1.	01-0000-0-4300.00-0000-8211-735-000-000	838049		160.43
WARRANT TOTAL						\$912.15
02936504	070581/	FSG INC.				
	PO-110375	1.	01-9478-0-5840.00-0000-7110-700-000-000	060211SAU02		101,666.66
WARRANT TOTAL						\$101,666.66
02936505	002793/	NATASHA GRIFFIN				
	PV-110752		01-9471-0-4300.00-1110-1010-700-000-000	Reimb.		11.35
WARRANT TOTAL						\$11.35
02936506	070132/	HSBC BUSINESS SOLUTIONS				
	PV-110748		01-0000-0-4300.00-0000-7200-725-000-000	5/11		20.83
			01-9479-0-4300.00-0000-2700-101-000-000	5/11		75.73
WARRANT TOTAL						\$96.56
02936507	000904/	JACKSON'S				
	PO-110155	1.	01-8150-0-4300.00-0000-8100-735-000-000	S2086261.001		64.16
WARRANT TOTAL						\$64.16



APY250 H.02.09

Marin County Office of Education  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 06/10/2011

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DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

ATCH: 0064 GENERAL FUND

: 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
02936508	001235/	JOANNE'S PRINT SHOP				
		PV-110749	01-0000-0-5841.00-0000-2700-700-000-000		Diplomas	114.89
			WARRANT TOTAL			\$114.89
02936509	070454/	LIEBERT CASSIDY WHITMORE				
		PO-110262	1. 01-0000-0-5829.00-0000-7100-000-000-000		131504	8,303.00
			1. 01-0000-0-5829.00-0000-7100-000-000-000		131505	2,137.15
			1. 01-0000-0-5829.00-0000-7100-000-000-000		131506	1,100.00
		PV-110735	01-0000-0-5829.00-0000-7100-000-000-000		131506	1,000.00
			01-0000-0-5829.00-0000-7100-000-000-000		131507	4,324.00
			WARRANT TOTAL			\$16,864.15
02936510	070419/	VERONICA MARTINEZ				
		PV-110743	01-7090-0-5849.00-0000-7180-700-000-000		1-5/11	765.00
			WARRANT TOTAL			\$765.00
02936511	070447/	MAXIM HEALTHCARE SERVICES				
		PO-110282	1. 01-6500-0-5835.00-5770-1182-700-000-000		8751654-A84	2,438.00
			WARRANT TOTAL			\$2,438.00
02936512	070614/	MEDICAL BILLING SYSTEMS INC.				
		PV-110750	01-0026-0-5840.00-0000-3150-000-000-000		1100	500.00
			WARRANT TOTAL			\$500.00
02936513	070587/	MILI				
		PO-110331	1. 01-9479-0-5840.00-1110-1010-101-000-000		1104	8,637.50
			WARRANT TOTAL			\$8,637.50
02936514	070107/	VIDA MOATTAR				
		PV-110745	01-0000-0-5230.00-0000-7300-725-000-000		5/11 Mileage	16.32
			WARRANT TOTAL			\$16.32
02936515	001248/	NELSON STAFFING SOLUTIONS				
		PV-110739	01-0000-0-5845.00-0000-2700-700-000-000		5256724	78.75
			01-0000-0-5845.00-0000-7150-725-000-000		5256724	210.00

APY250 H.02.09

Marin County Office of Education  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 06/10/2011

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DISTRICT: 47 SAUSALITO SCHOOL DISTRICT  
BATCH: 0064 GENERAL FUND  
: 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
WARRANT TOTAL						\$288.75
02936516	000058/	P G & E CO				
	PV-110737	01-0240-0-4301.00-0000-3600-700-000-000		3085089005		176.00
WARRANT TOTAL						\$176.00
02936517	070411/	PERFECT TIMING				
	PV-110740	01-0000-0-5845.00-0000-7150-725-000-000		30316		862.40
		01-0000-0-5845.00-0000-7150-725-000-000		30344		431.20
WARRANT TOTAL						\$1,293.60
02936518	070523/	PERRY & ASSOCIATES INC.				
	PV-110746	01-3010-0-5840.00-1110-1010-700-000-000		Bayside 4/27/11		1,700.00
		01-9479-0-5840.00-0000-2100-101-000-000		MLK 4/6, 5/2, 5/4/11		5,100.00
		01-9479-0-5840.00-0000-2100-101-000-000		MLK pacing guides		21,000.00
WARRANT TOTAL						\$27,800.00
02936519	070553/	READING PARTNERS				
	PO-110315	1. 01-9472-0-5849.00-1110-1010-100-000-000		Tutoring services		10,000.00
WARRANT TOTAL						\$10,000.00
02936520	070264/	DONNA RICHARDSON				
	PV-110742	01-3010-0-5230.00-1110-1010-700-000-000		May 11 Mileage		336.60
WARRANT TOTAL						\$336.60
02936521	001485/	ROSS RECREATION EQUIPMENT				
	PO-110351	1. 01-8150-0-4300.00-0000-8100-735-000-000		89936		12.79
WARRANT TOTAL						\$12.79
02936522	070586/	SANDIE SPOERING				
	PV-110744	01-9479-0-4300.00-0000-2700-101-000-000		Reimb.		34.12
WARRANT TOTAL						\$34.12
02936523	070613/	TAM RENTALS				
	PO-110377	1. 01-8150-0-4300.00-0000-8100-735-000-000		54668		45.45
WARRANT TOTAL						\$45.45

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COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 06/10/2011

JANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT		
REQ#	REFERENCE	LN	FD RESC.Y	OBJT	SO GOAL	FUNC LOC ACT GRP	DESCRIPTION	AMOUNT
-----								
02936524	070494/	BROOKE TOCZYLOWSKI						
	PV-110751		01-9476-0-5240.00-1110-1010-700-000-000				Elem. Arts Integrated Units	1,067.50
			WARRANT TOTAL					\$1,067.50
02936525	070525/	US BANCORP EQUIP. FINANCE INC						
	PV-110736		01-0000-0-5605.00-1110-1010-101-000-000				178555876	1,034.72
			WARRANT TOTAL					\$1,034.72
02936526	002172/	WILLOW CREEK ACADEMY						
	PV-110738		01-0000-0-7299.00-0000-9200-103-000-000				June payments	44,129.00
			01-0000-0-8096.00-0000-9200-103-000-000				June payments	92,235.00
			WARRANT TOTAL					\$136,364.00
02936527	001244/	YOUTH IN ARTS						
	PO-110099	1.	01-9476-0-5840.00-1110-1010-700-000-000				Final installment	28,000.00
			WARRANT TOTAL					\$28,000.00
*** FUND	TOTALS ***	TOTAL NUMBER OF WARRANTS: 38					TOTAL AMOUNT OF WARRANTS:	\$371,058.43*

APY250 H.02.09

Marin County Office of Education  
 COMMERCIAL WARRANT REGISTER  
 FOR WARRANTS DATED 06/10/2011

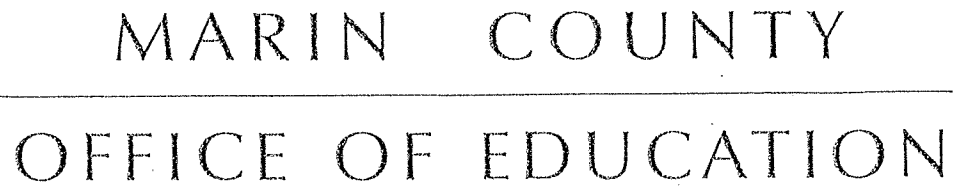
06/09/11 PAGE 60

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

BATCH: 0064 GENERAL FUND

: 13 CAFETERIA FUND

JANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT										
REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	AMOUNT		
02936528	000105/	CLOVER-STORNETTA FARMS														
		PV-110756		13	5310	0	5849	00	0000	3700	700	000	000	5/11	704.80	
				13	5310	0	5849	00	0000	3700	700	000	000	5/11	236.55	
													WARRANT TOTAL	\$941.35		
***	FUND	TOTALS ***											TOTAL NUMBER OF WARRANTS:	1	TOTAL AMOUNT OF WARRANTS:	\$941.35*
***	BATCH	TOTALS ***											TOTAL NUMBER OF WARRANTS:	39	TOTAL AMOUNT OF WARRANTS:	\$371,999.78*
***	DISTRICT	TOTALS ***											TOTAL NUMBER OF WARRANTS:	39	TOTAL AMOUNT OF WARRANTS:	\$371,999.78*



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

Date 6/13/11

District No. 47

2049.23

Authorized Signature Margaret Braver

APY250 H.02.09

Marin County Office of Education  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 06/15/2011

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DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

BATCH: 0065 GENERAL FUND

FUND : 01 GENERAL FUND

ANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT										
REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	AMOUNT		
02936807	070522/	TENISHA TATE														
		PV-110759											Mid Month Pay	2,049.23		
													WARRANT TOTAL	\$2,049.23		
*** FUND	TOTALS ***												TOTAL NUMBER OF WARRANTS:	1	TOTAL AMOUNT OF WARRANTS:	\$2,049.23*
*** BATCH	TOTALS ***												TOTAL NUMBER OF WARRANTS:	1	TOTAL AMOUNT OF WARRANTS:	\$2,049.23*
*** DISTRICT	TOTALS ***												TOTAL NUMBER OF WARRANTS:	1	TOTAL AMOUNT OF WARRANTS:	\$2,049.23*

**BUDGET**

The Board of Trustees recognizes its critical responsibility for adopting a sound budget for each fiscal year which is aligned with the district's vision, goals, and priorities. The district budget shall guide administrative decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the district.

*(cf. 0000 - Vision)*

*(cf. 3000 - Concepts and Roles)*

*(cf. 3300 - Expenditures and Purchases)*

*(cf. 3460 - Financial Reports and Accountability)*

*(cf. 9000 - Role of the Board)*

The district budget shall show a complete plan and itemized statement of all proposed expenditures and all estimated revenues for the following fiscal year, together with a comparison of revenues and expenditures for the current fiscal year. The budget shall also include the appropriations limit and the total annual appropriations subject to limitation as determined pursuant to Government Code 7900-7914. (Education Code 42122)

**Budget Development and Adoption Process**

The Superintendent or designee shall establish an annual budget development process and calendar in accordance with the single budget adoption process described in Education Code 42127(i). He/she shall annually notify the County Superintendent of Schools of the district's decision to use the single budget adoption process in the subsequent year.

In order to provide guidance in the development of the budget, the Board shall annually establish budget priorities based on identified district needs and goals and on realistic projections of available funds.

The Superintendent or designee shall oversee the preparation of a proposed district budget for approval by the Board and shall involve appropriate staff in the development of budget projections.

The Board encourages public input in the budget development process and shall hold public hearings and meetings in accordance with Education Code 42103 and 42127.

*(cf. 9320 - Meetings and Notices)*

*(cf. 9322 - Agenda/Meeting Materials)*

*(cf. 9323 - Meeting Conduct)*

The budget that is formally adopted by the Board shall be in the format prescribed by the Superintendent of Public Instruction. The Superintendent or designee may supplement this format with additional information as necessary to effectively communicate the budget to the Board, staff, and public.

## **BUDGET (continued)**

### **Budget Advisory Committee**

The Board may establish a budget subcommittee composed exclusively of Board members.

The committee shall develop recommendations during the budget development process and its duties shall be assigned each year based on district needs. All recommendations of the committee shall be advisory only and shall not be binding on the Board or the Superintendent or designee.

*(cf. 1220 - Citizen Advisory Committees)*  
*(cf. 2230 - Representative and Deliberative Groups)*  
*(cf. 3350 - Travel Expenses)*  
*(cf. 9130 - Board Committees)*  
*(cf. 9140 - Board Representatives)*

### **Budget Criteria and Standards**

In developing the district budget, the Superintendent or designee shall analyze criteria and standards adopted by the State Board of Education which address estimation of funded average daily attendance (ADA), projected enrollment, ratio of ADA to enrollment, projected revenue limit, salaries and benefits, other revenues and expenditures, facilities maintenance, deficit spending, fund balance, and reserves. The budget review shall also identify supplemental information regarding contingent liabilities, use of one-time revenues for ongoing expenditures, use of ongoing revenues for one-time expenditures, contingent revenues, contributions, long-term commitments, unfunded liabilities, and the status of labor agreements. (Education Code 33127, 33128, 33129; 5 CCR 15440-15451)

The Board shall establish and maintain a general fund reserve for economic uncertainty that meets or exceeds the requirements of law. (Education Code 33128.3; 5 CCR 15450)

The Board may establish other budget assumptions or parameters which may take into consideration the stability of funding sources, legal requirements and constraints on the use of funds, anticipated increases and/or decreases in the cost of services and supplies, categorical program requirements and flexibility, if any, as well as other factors necessary to ensure that the budget is a realistic plan for district revenues and expenditures.

*(cf. 2210 - Administrative Discretion Regarding Board Policy)*  
*(cf. 3110 - Transfer of Funds)*



## **BUDGET (continued)**

### **Fund Balance**

The Board shall adopt a formal resolution that provides for a classification of fund balances in the general fund and is compliant with Governmental Accounting Standards Board (GASB) Statement 54. The resolution also shall:

1. Establish specific steps for committing funds that cannot be used for any other purpose unless the Board takes action to remove or change the constraint;
2. Express the authority of the Board and/or delegate authority to other person(s) to identify intended uses of assigned funds;
3. Establish the order in which fund balances will be spent when multiple fund balance types are available for an expenditure;
4. Address the minimum fund balance in the general fund by establishing an appropriate level of unrestricted fund balance that will be maintained in the general fund, the circumstances under which the unrestricted fund balance can be spent down, and the procedure for replenishing deficiencies.
5. The Board reserves the authority to review and amend this resolution as needed to reflect changing circumstances and district needs.

### **Long-Term Financial Obligations**

The district's current-year budget and multi-year projections shall contain adequate provisions for addressing the district's long-term financial obligations, including, but not limited to, long-term obligations resulting from collective bargaining agreements, financing of facilities projects, unfunded or future liability for retiree benefits, and accrued workers' compensation claims.

*(cf. 4141/4241 - Collective Bargaining Agreement)*

*(cf. 4143/4243 - Negotiations/Consultation)*

*(cf. 4154/4254/4354 - Health and Welfare Benefits)*

*(cf. 7210 - Facilities Financing)*

*(cf. 9250 - Remuneration, Reimbursement and Other Benefits)*

**BUDGET (continued)**

When the Superintendent or designee presents a report to the Board on the estimated accrued but unfunded cost of OPEBs, the Board shall disclose, as a separate agenda item at the same meeting, whether or not it will reserve a sufficient amount of money in its budget to fund the present value of the benefits of existing retirees and/or the future cost of employees who are eligible for benefits in the current fiscal year. (Education Code 42140)

**Budget Amendments**

Whenever revenues and expenditures change significantly throughout the year, the Superintendent or designee shall recommend budget amendments to ensure accurate projections of the district's net ending balance. When final figures for the prior-year budget are available, this information shall be used as soon as possible to update the current-year budget's beginning balance and projected revenues and expenditures.

In addition, budget amendments shall be submitted for Board approval when the state budget is adopted, collective bargaining agreements are accepted, district income declines, increased revenues or unanticipated savings are made available to the district, program proposals are significantly different from those approved during budget adoption, interfund transfers are needed to meet actual program expenditures, and/or other significant changes occur that impact budget projections.

*Legal Reference:*EDUCATION CODE

1240 Duties of county superintendent of schools

33127-33131 Standards and criteria for local budgets and expenditures

35035 Powers and duties of superintendent

35161 Powers and duties, generally, of governing boards

42103 Public hearing on proposed budget; requirements for content of proposed budget

42122-42129 Budget requirements

42130-42134 Financial certifications

42602 Use of unbudgeted funds

42605 Tier 3 categorical flexibility

42610 Appropriation of excess funds and limitation thereon

44518-44519.2 Chief business officer training program

45253 Annual budget of personnel commission

45254 First year budget of personnel commission

GOVERNMENT CODE

7900-7914 Appropriations limit

CODE OF REGULATIONS, TITLE 5

15060 Standardized account code structure

15440-15451 Criteria and standards for school district budgets

**BUDGET (continued)**

*Management Resources:*

CSBA PUBLICATIONS

*Maximizing School Board Governance: Budget Planning and Adoption, 2006*

*Maximizing School Board Governance: Understanding District Budgets, 2006*

*School Finance CD-ROM, 2005*

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

*California School Accounting Manual*

FISCAL CRISIS AND MANAGEMENT ASSISTANCE TEAM PUBLICATIONS

*Fiscal Oversight Guide for AB 1200, AB 2756 and Subsequent Related Legislation, September 2006*

GOVERNMENTAL ACCOUNTING STANDARDS BOARD

*Statement 45, Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions, June 2004*

*Statement 34, Basic Financial Statements and Management's Discussion and Analysis - For State and Local Governments, June 1999*

WEB SITES

*CSBA: <http://www.csba.org>*

*Association of California School Administrators: <http://www.acsa.org>*

*California Department of Education, Finance and Grants: <http://www.cde.ca.gov/fg>*

*California Department of Finance: <http://www.dof.ca.gov>*

*Fiscal Crisis and Management Assistance Team: <http://www.fcmat.org>*

*Governmental Accounting Standards Board: <http://www.gasb.org>*

*School Services of California, Inc.: <http://www.sscal.com>*

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

**AUTHORIZATION OF TEMPORARY TRANSFER OF FUNDS  
TAX ANTICIPATION (TAN)  
RESOLUTION NO #643**

**WHEREAS**, Article XVI, Section 6, of the Constitution of the State of California provides that it shall be the duty of the Treasurer of any county to make such temporary transfer from the funds in his custody as may be necessary to provide funds for meeting the obligations incurred for maintenance purposes by any political subdivision whose funds are in his custody and are paid out solely through his office; and

**WHEREAS**, it is necessary that the sum of \$3,849,584 be transferred from funds in the custody of the Treasurer of the County of Marin to the Sausalito Marin City School District, for meeting the obligations incurred for maintenance purposes by said entity for the fiscal year 2011/2012.

**BE IT THEREFORE RESOLVED, ORDERED AND DECLARED** that the Treasurer of the County of Marin be and is hereby authorized and directed to transfer from the funds in his custody to the Sausalito Marin City School District, the sum of \$3,849,584 and sum to be used for meeting the obligations incurred for maintenance purposes. Said sum does not exceed seventy-five percent (75%) of the anticipated revenues accruing to said entity and shall be replaced from the revenues accruing to said entity before any other obligations are met from said revenues.

**PASSED AND ADOPTED** on June 23, 2011 by the following vote:

**AYES:** \_\_\_\_\_

**NOES:** \_\_\_\_\_

**ABSENT:** \_\_\_\_\_

**I HEREBY CERTIFY** that the foregoing resolution was duly introduced, passed and adopted by the Governing Board at a regularly called and conducted meeting held on said date.

---

Board Clerk

MARIN COUNTY OFFICE OF EDUCATION

Mary Jane Burke

Marin County Superintendent of Schools

1111 Las Gallinas Avenue / PO Box 4925

San Rafael, California 94913

LOAN REQUEST - TAX ANTICIPATION

In accordance with Article XVI, Section 6, of the Constitution of the State of California, and Education Code Section 42620, the Sausalito Marin City School District requests that the sum of ~~three million eight hundred forty nine thousand five hundred~~ eight thousand four hundred (\$~~3,849,584.00~~ 8,400.00) be transferred from funds in the custody of the Treasurer of the County of Marin to the district for meeting the obligations incurred for maintenance purposes for the fiscal year 2011-12 (July 1 through last Monday in April only).

PART A - Justification (Source: School District Adopted Budget SACS Form 01, Page 1, Column F)

1. Total Expenditures & Other Outgo (Objects 1000-7000).	\$ <u>5,778,058</u>
2. Less: Capital Outlay (Objects 6000).	<u>4,928</u>
3. Less: Total Other Outgo (Objects 7000).	<u>640,352</u>
4. Total Items 2 & 3.	\$ <u>645,280</u>
5. Current Operating Expenditures (Item 1, less Item 4).	\$ <u>5,132,778</u>

PART B - Maximum Amount Which Can Be Borrowed

1. School District Maximum Secured Tax Limitation (Adopted Budget SACS Form 01, Page 4, Column F, Object 8041)..	\$ <u>4,481,357</u>
2. 75% of Item 1 (85% may be requested later provided County funds are available). Must not exceed Item 5, Part A or 85% of Item 1, Part B.	\$ <u>3,849,584</u>

DISTRICT Sausalito Marin City

Date

Clerk or Authorized Agent

MARY JANE BURKE

Marin County Superintendent of Schools

Date

Assistant or Deputy

APPROVED:

ROY GIVEN

Assistant Director of Finance

Date

Assistant Director of Finance

Distribution:

District to submit signed original form to the Marin County Office of Education for transmittal to the Board of Supervisors for approval.

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

**AUTHORIZATION OF BUDGET TRANSFERS  
TO PERMIT PAYMENT OF OBLIGATIONS AT CLOSE OF YEAR  
RESOLUTION #646**

**WHEREAS**, pursuant to Section 42601 of the California Education Code, at the close of any school year, a school district may, with the approval of the governing board, identify and request the County Superintendent of Schools to make the transfers between the designated fund balance or the unappropriated fund balance and any expenditure classification or classifications, or balance any expenditure classifications of the budget of the district for that school year as necessary to permit the payment of obligations of the district during that school year,

**BE IT THEREFORE RESOLVED**, that the Governing Board of the Sausalito Marin School District delegates its authority to the Superintendent of Schools to make such identified transfers between the undistributed reserve and any expenditure classification or classifications or balance of any expenditure classification of the budget of the district for the 2010/2011 school year.

**PASSED AND ADOPTED** on June 23, 2011 by the following vote:

**AYES:** \_\_\_\_\_ **NOES:** \_\_\_\_\_ **ABSENT:** \_\_\_\_\_

**I HEREBY CERTIFY** that the foregoing resolution was duly introduced, passed and adopted by the Governing Board at a regularly called and conducted meeting held on said date.

---

Board Clerk



MEETING DATE June 23, 2011

MEETING TYPE Regular

**SIGNED DOCUMENTS**  
**AND**  
**DOCUMENTS DISTRIBUTED**  
**AT THE MEETING**

# **Sausalito Marin City School District Minutes**

*Created: June 20, 2011 at 08:25 AM*

## **Regular**

**June 09, 2011**

**Thursday, 07:00 PM**

District Office  
630 Nevada Street  
Sausalito

### **Attendees**

Karen Benjamin  
Thomas Newmeyer  
Shirley Thornton  
Mark Trotter  
William Ziegler  
Debra Bradley

*non-voting*

### **Meeting Minutes**

Trustee Trotter participated in person rather than via teleconference.

*Also Attended by:* Susan Markx, Dr. Valerie Pitts, Clark Warden, Carol Cooper, Mark Tong, Lenora Kwok, Sandie Spoering, Captain John Rohrbacher of the Sausalito Police Department, Lieutenant Cheryl Fisher of the Marin County Sheriff's Office, Saloma Anderson, Denise Suto, Pamela Dake, Julius Holtzclaw, Ellen Franz, Alexis Wise, Orlando Lobo, Sharon Turner, Jessica Mullins, Forrest Corson, Felicia Gaston, Denni Brusseau, Ashley Ciusto, Tenisha Tate, Jonnette Newton, Margie Bonardi and Kathy Blazei taking minutes

### **CALL TO ORDER**

#### Minutes

President Thomas Newmeyer called the meeting to order at 6:00 p.m

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

Persons wishing to address the Board on items on the closed session agenda may do so at this time. (Turn in completed card; 3-minute time limit for presentation.)

#### Minutes

There was no public comment.

### **CLOSED SESSION**

#### **1. With respect to every item of business to be discussed in Closed Session pursuant to Section 54957.6: CONFERENCE WITH LABOR NEGOTIATOR (V)**

Negotiator for: Sausalito Marin City School District: Alison Neufeld  
Negotiations with: California School Employees Association (CSEA)

#### **2. CLOSED SESSION: CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION - Significant exposure to litigation pursuant to subdivision (b) of Government Code Section 54956.9 (V)**

Potential Cases: One (1)



**3. With respect to every item of business to be discussed concerning personnel matters pursuant to Government Code 54957: CLOSED SESSION: PUBLIC EMPLOYEE APPOINTMENT, EMPLOYMENT, EVALUATION OF PERFORMANCE, DISCIPLINE, OR DISMISSAL (D)**

The Board will meet with District Legal Counsel, Alison Neufeld.

**OPEN SESSION**

Minutes

President Newmeyer convened open session at 7:07 p.m.

**1. Report Out from Closed Session (D)**

Minutes

President Newmeyer reported that the Board had nothing to report out of closed session.

**2. Pledge of Allegiance (D)**

Minutes

Trustee Karen Benjamin led the Pledge of Allegiance.

**3. Approval of Agenda Order (D)**

Minutes

**M/s/c Ziegler/Benjamin/all** to approve the agenda order

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)**

Persons wishing to address the Board on open session items on the agenda or items not on the agenda may do so at this time. (Turn in completed card; 3-minute time limit for presentation. Regarding comments on items that are not on the agenda, Board members may listen to your presentation but are prohibited by the Brown Act from making a response.)

Minutes

Saloma Anderson, parent, spoke of being nervous about her three daughters walking to school. The entire route is a concern; she has no vehicle and needs the school bus.

Lieutenant Cheryl Fisher, Marin County Sheriff's Office, spoke on behalf of safety issues and concerns regarding walking to school. Lieutenant Fisher is also the Safety Commander in Marin City. She noted that SMCSO is the only school district in Marin County where kids walk past highway on/off ramps and through a tunnel. They carry backpacks through an area of serious crime with a lot of foot traffic, vehicles driving the on/off ramps of Highway 101 and tourists walking up and down corridor that is also the route to school.

Ashley Ciusto, parent, reported that she will have two children attending Bayside School next year. She must walk her school age children to and from their different schools; she has four children under the age of seven. The bus is extremely important to her and her family.

Captain John Rohrbacker, Sausalito Police Department, acknowledged the District's attempt to make the best of the economic situation currently faced by everyone. However, the walking route is

not a safe route, especially for elementary age children. He would like to see the bus continue and service restored.

Denni Brusseau, Bridge the Gap, said she shared all the same concerns as those who spoke before her and thought it a huge disservice and disconnect to families who need it the most. Kids need to attend school and arrive on time. She asked the Board to please review/reconsider their decision to discontinue school bus service to Bayside School.

Ellen Franz, teacher, questioned the Board's decision at the last board meeting to move the fifth grade class to Martin Luther King, Jr. Academy, given an earlier Board statement that it would set aside structural issues to a later time to work with MCOE. She believed this decision was based only on the current number of students at MLK; the move would increase MLK's enrollment by only approximately twenty students. She encouraged the Board to please take time to study further as they had intended to do and talk about the education and emotional impact on the students.

Alexis Wise distributed a petition to the Board and noted that she was speaking on behalf of the Parent Coalition (a partnership with the Hannah Project). The coalition has concerns such as the high traffic areas for students walking to school. She indicated her willingness to work to resolve discipline issues on the school bus.

Alexis Wise stated that it had been brought to her attention that a number of MLK eighth grade students were promoted to high school when the students were earning failing grades in middle school. She suggested the need for learning alternatives so that further failure will not become a burden.

Ricardo Moncrief, ISOJI Chair in Marin City, requested the name of a contact within the school district that he could talk to about school issues for a newspaper to be published which is estimated to be at least 50 issues. Interested persons were directed to [www.marincity.net](http://www.marincity.net)

##### **5. Update on County Support Services 2011/2012 School Year** (D)

Ms. Susan Markx, Deputy Superintendent for Marin County Office of Education and Dr. Valerie Pitts, Interim Superintendent for Sausalito Marin City School District effective July 1, 2011, will provide the update.

###### Minutes

Ms. Susan Markx, Deputy Superintendent for Marin County Office of Education gave a follow up report of what has taken place since the May 24 board meeting. She introduced Dr. Valerie Pitts, Interim Superintendent for Sausalito Marin City School District effective July 1, 2011. Dr. Pitts is also the Superintendent of Larkspur School District. Ms. Markx also updated the Board on the following positions:

- Special Education Services: Karen Steele of MCOE
- Principal Services: Jonnette Newton

Dr. Pitts recognized Ms. Newton and announced that Ms. Newton will serve both schools next year.

- Business Services: Donna Van Ness of MCOE will provide accountant services and work with Margie Bonardi.

An announcement to advertise the Business Manager position is in process.

Dr. Pitts, who looks forward to working with this community, invited everyone to attend a forum on Marin City transit improvements on Thursday, June 16, 2011, from 6:00 p.m. to 8:00 p.m. at the Marguerita C. Johnson Senior Center, 640 Drake Avenue. The forum will be a discussion of shuttle bus opportunities. Of interest would be the possibility of a shuttle to Bayside School. Dr. Pitts clarified that the shuttle service is provided to those with free/reduced passes. Shuttle capacity is 25 persons; children of a certain age need to be accompanied by an adult.

Dr. Pitts also reported that she and Ms. Newton will bring a plan for Martin Luther King, Jr. Academy to the June 23, 2011 board meeting.

**1. Approval of the Marin Community Foundation Middle School Transformation Grant** <sup>(1)</sup>

**2. Board Policy 5030 Student Wellness** (D)

Substantive changes in order of appearance in BP 5030 include:

1. Definition of participants in the School Health Council, the body that will carry out the policy mandates. Ms. Kwok emphasized that there is need to actively maintain this Council for ongoing policy compliance as well as to oversee new developments including policy change, finance and student input.
2. Updated parameters for foods served in school, both with the lunch program and foods that can be offered in the course of the school day. This section of the policy was a topic of very close study and scrutiny with a strong desire to achieve a highest standard for childhood nutrition, referred to as the Gold Plus Standard as described by HealthierUS School Challenge. The result was:
  - Driven in large part by the Dietary Guidelines for Americans, 2010, which provides evidence-based nutrition information and advice for people age 2 and older. They serve as the basis for Federal food and nutrition education programs.
  - Existing parameters and laws that govern food service in schools
  - Present facility and personnel available for food preparation and service
  - Funding.
3. Provision for periodic served meals assessment for standards and acceptance by students
4. Description of school described preferential considerations that will be afforded to vendors/bidders when put out to bid
5. Directive for cross curriculum integrated education for students in wellness and nutrition with the aim for assimilated life long lifestyle changes for improved health including hands on instructional gardens. Some facets of this directive are currently in place within the schools.
6. Definition and reiteration of need for dedicated activity through physical education based on the California Department of Education Health Framework

The Wellness (Policy) and Nutrition Committee ends with the Board's adoption of the policy. It was a superintendent's adhoc committee for the purpose of revising the policy only. The new School Health Council will take up where it left off.

Trustee Trotter acknowledged that board policy and the RFP are separate but wondered whether the three year experience requirement in the RFP precludes anyone new.

Co-Chair, Margie Bonardi, reported that the RFP meets/exceeds the National School Lunch Program, such as the salad bar; there have been four requests for an RFP, all bids are due June 13, 2011; the Board has the authority to revise the RFP but must then begin again the process of accepting RFPs in the revised format.

The second reading and board action on Board Policy 5030 Student Wellness will be scheduled at the June 23 board meeting.

### **3. Circulation - Juanita Gaskins Library** (D)

Per Board request, information regarding the Juanita Gaskins Library's circulation and activities was submitted by Library Paraprofessional, Fran Nelson.

#### Minutes

Superintendent Bradley reviewed content of the information prepared by Library Paraprofessional, Fran Nelson.

## **BUDGET**

### **1. Willow Creek Academy Financial Report** (V)

#### Minutes

Mr. Clark Warden, Treasurer for Willow Creek Academy, reviewed April financial statements and responded to a question from President Newmeyer regarding projections vs. actuals.

**M/s/c Ziegler/Benjamin/all** to accept the Willow Creek Academy financial report

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

**2. AB3632 State Mandate Update** (D)

Governor Brown's May Revise proposes to permanently repeal AB3632, statutory mandate on counties to provide mental health services and residential care to special education students, effective July 1, 2011. This repeal will shift the responsibility for providing mental health services back to the school districts, hoping for greater cost containment and a stronger connection between the services provided and student outcomes. The May Revise provides \$389.4 million directly to schools for mental health services and residential care for special education students in 2011-12.

Minutes

Superintendent Bradley reviewed the letter contained in the board packet. Margie Bonardi reported that the District anticipates no residential placements, which would impact expenditures the most.

**3. Preliminary Projected Budget 2011-12** (D) (V)

The District will present for discussion and action the 2011-12 Preliminary Budget.

Minutes

Margie Bonardi presented a 2011/2012 preliminary budget with assumptions used for review and Board discussion. Categories included: Revenue Unrestricted, Expenditures Unrestricted, Revenue Restricted, and Expenditures Unrestricted.

Discussion

- Special Education: One classified position restored due to increase in students served
- Projected 2010/2011 negative year end balances: Restricted <\$27,100>; Unrestricted <\$37,938>
- Savings of approximately \$82,000 due to County contract
- Funds that might be used to restore the Library Paraprofessional position
- After reserves: \$258,557 currently unassigned
- Trend: Decline of District year end balances about \$100,000/year over the past three years
- Grants: Included in budget; lose grant/lose program
- Possible and likely 'take away' from the State
- Whether District reserves would dissolve in the worst case scenario; President Newmeyer didn't think it would.
- The difficulty of budgeting without knowing all the information, which also occurred last year.

Trustee Thornton indicated she would still like to see if the Board could find a way to look at the whole bus issue because getting the kids to school is a serious concern; many parents don't have vehicles and Dr. Thornton believes it is the District's responsibility. She also was hopeful the librarian paraprofessional position could be restored. President Newmeyer was cautiously optimistic that the library position might be restored. Trustee Benjamin reported that the Board would look at alternatives such as the shuttle and getting free passes for kids to ride public transportation. She noted that ninety students come to Willow Creek Academy every day from Marin City and they're not bussed. Trustee Trotter explained that one of the drivers for kids to attend Bayside as opposed

to Willow Creek is that they need transportation; it's always been an issue; Trustee Thornton concurred. Trustees Benjamin and Ziegler had not heard that before nor had they seen data. Trustees Trotter and Thornton agreed it had been talked about in the past many times; it isn't going to do us any good to balance our budget if the kids don't show up for school. Trustee Trotter reported that there was an effort to extend bus service to the Willow Creek students some years ago; it was an issue that the WCA students couldn't ride the bus.

Trustee Ziegler raised the question of how the bus might be funded; we've got what we've got; we don't have any more. Trustee Trotter wanted to look at all possible solutions to the bus and getting students to school; he recommended using the unassigned balance of \$258,000 as a bridge in the hope the revenues come back to the District in the future. He felt the bus is a budget issue. President Newmeyer indicated that in addition to the bus being expensive, he had concerns such as bus behavior and the amount of time the Principal spends on bus discipline (reported on May 24 by Principal Newton to be as much as twenty percent of each week's time). He also indicated that he would like to leave Dr. Pitts a bit of flexibility with the budget once she begins.

Trustee Trotter indicated he first heard of bus behavior issues when the whole issue of bus transportation came up, that there was no prior discussion at a board meeting about bus behavior. He agreed the bus behavior must be addressed; the Board should talk about it. Trustee Trotter would prefer that students walk/ride bikes to school with crossing guards; the bus was dysfunctional, now it's gone but there hasn't been anything put in its place; Measure A was passed years ago by the county to fund crossing guards to school. It's a long walk for the little kids and a dangerous place for kids to walk through in the dark. Trustee Benjamin noted that it is the same for Willow Creek Academy. Trustee Trotter did not see how that made it safer. Trustee Trotter indicated he believed the elimination of the bus was a 'stealth move', presented as a statutory requirement for a forty five day notice to eliminate classified positions; even though there was no bus driver at the time. He stated he felt the Board's action was absolutely unacceptable and that it may have been a Brown Act violation.

Trustee Thornton reported that she had ridden the bus the past two weeks, once with Dr. Pitts; there had been no behavior issues. She believes students are well behaved on the bus when there's an adult to supervise them. Trustee Thornton recommended a classified person begin an hour earlier and ride the bus at 7:30 a.m. because that sets the tone for the rest of the day. Trustee Benjamin disagreed that the last two weeks were representative of bus behavior at other times.

Trustee Thornton restated that what brought this conversation up was her request that, in moving through the budget, can the Board reassess, are there dollars available for transportation? President Newmeyer responded that the Board would consider everything. He stated that he is still very concerned that the District [ending fund balance] has gone from \$1,100,000 to \$1,000,900, every year it is clicking down. He clarified that that was not a bus comment but his general comment; it very much concerns me that we're running out \$100,000 at a clip and we're getting a flat to nothing revenue increase in property taxes; we've got step and column, built-in inflation in the system, and we don't know what the 'claw back' from the state will be. This is not a good situation; we'll be looking at a lot more than the bus in three or four years if this continues on.

## **FACILITIES**

### **1. Willow Creek Academy (P)**

Willow Creek Academy, requests the right to access portions of the "Step Building" for storage and meeting purposes. The request is a subset of the Prop 39 agreement that would consider the construction project taking place and the need of Head of School and others to be in direct proximity of these efforts. A letter from Willow Creek will be presented at the board meeting.

The Board reviewed a letter from Willow Creek Academy Board President, Orlando Lobo regarding intended uses for the Step Building in conjunction with WCA's Proposition 39 Request for additional space for the 2011/2012 school year. The building would become WCA's primary administrative/operations center, WCA's first ever street presence, but not used for student instruction. Additionally, the building would house the Boys and Girls Club Director for the After School Program, as well as the District's Director of Maintenance.

**M/s/c Trotter/Ziegler/all** to approve the uses for the Step Building outlined by the letter

Motion made by: Mark Trotter  
Seconded by: William Ziegler

Votes

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

**CONSENT AGENDA**

Minutes

**M/s/c – Roll Call Ziegler/Thornton Ayes 5 Noes 0** to remove Item #2 and approve the remaining Consent Agenda

**1. Approval of the minutes of the regular board meeting on May 24, 2011** (V) (C)

**2. Contract with Academic Improvement Associates, LLC for the 2011-12 fiscal year.**

(V) (C)

Academic Improvement Associates, LLC will provide consultation services to the Promoting Early School Success Grant funded by the Marin Community Foundation. Consultant will additionally act as the liaison to the Superintendent for transitional kindergarten planning and implementation in 2012-13.

Minutes

Item #2: Superintendent Bradley described services as outlined in her proposal, Academic Improvement Associates, which have also been reviewed with Don Jen, Program Director, Education, for Marin Community Foundation (MCF). Board members discussed and concurred that Dr. Bradley's involvement with Pre to 3 education and the corresponding MCF grant well qualifies her to continue this work, which now includes transitional kindergarten.

**M/s/c Ziegler/Thornton/all** to approve the proposal from Academic Improvement Associates for the 2011/2012 school year

Motion made by: William Ziegler  
Seconded by: Shirley Thornton

Votes

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

## **ADMINISTRATIVE AND EXTERNAL**

### Minutes

**M/s/c – Roll Call Ziegler/Trotter Ayes 5 Noes 0** to approve all four Authorizations to Sign on Behalf of the Governing Board:

- Superintendent: Resolution #639
- Business Manager: Resolution #640
- Assistant to Business Manager: Resolution #641
- Assistant to Superintendent: Resolution #642

### **1. Agreement of the Participating School Districts in Marin County Regarding Interdistrict Attendance Agreements** (V)

The Board will consider approval of the Agreement of the Participating School Districts in Marin County Regarding Interdistrict Attendance in mutual agreement that when interdistrict transfer requests are approved, the reapplication and revocation of such permits shall be subject to the interdistrict transfer provisions set forth in the Board Policy and Regulations from each of the other districts.

#### Minutes

Superintendent Bradley reviewed the proposed interdistrict attendance agreement, which was recently presented for review to all Marin Superintendents by MCOE legal consultant, Bob Henry. She clarified that this agreement does not conflict with any agreements with Mill Valley.

**M/s/c Ziegler/Benjamin/all** to approve Sausalito Marin City School District's participation in the Agreement of the Participating School Districts in Marin County Regarding Interdistrict Attendance

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

### **2. Authorization to Sign on Behalf of the Governing Board – Superintendent, Resolution #639** (V)

The Board authorizes the Superintendent 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.

### **3. Authorization to Sign on Behalf of the Governing Board – Business Manager, Resolution**



**#640** (V)

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.

**4. Authorization to Sign on Behalf of the Governing Board – Assistant to the Business Manager, Resolution #641** (V)

The Board authorizes the Assistant to 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.

**5. Authorization to Sign on Behalf of the Governing Board – Assistant to the Superintendent, Resolution #642** (V)

The Board authorizes the Assistant to the Superintendent 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.

**REPORTS**

**1. President's Report** (D)

Minutes

President Newmeyer reported that at the Martin Luther King, Jr. Academy 8th Grade Promotion, Trustee Thornton's keynote address provided good advice to students; it was an excellent speech.

**2. Board Members' Reports** (D)

Minutes

Trustee Ziegler gave a progress update on the Willow Creek Academy portables, to include: the lease back with Alten Construction, a meeting scheduled with DSA June 10, anticipation of pulling a permit on June 13, beginning the project the week of June 13 and bringing it to completion by mid August, excluding landscape.

Trustee Thornton reported that year end activities at Bayside Elementary School and Willow Creek Academy had been wonderful and well attended. She is still waiting to know the rationale for why students transfer between schools. The information will be provided at the June 23, 2011 board meeting.

Trustee Benjamin expressed her interest to work with someone concerning the failing grades of some students. Superintendent Bradley advised that six students did not participate in promotion activities due to academic performance and that their parents had been informed. Noting that she was taken aback by what was stated this evening, Dr. Bradley reported it was her understanding that the TAM bridge program and others would determine if these students achieved remediation to attend 9<sup>th</sup> grade. Dr. Bradley will address this further at the June 23, 2011 board meeting.

Trustee Trotter gave an update on continuing conversations and interest in the athletic field at Martin Luther King, Jr. Academy: He and Trustee Thornton met with Jonathan Logan; Little League, the rugby and soccer clubs and Marin City Community Services District (CSD) are working together.

Trustee Thornton reported that CDC had purchased the property at the site of the former Oak Hill School in Marin City.

### **3. Superintendent's Report (D)**

#### Minutes

Superintendent Bradley reported that year end school activities included a presentation of dictionaries to third grade students by the Rotary Club of Sausalito and a presentation of plaques by the Sausalito Historical Society. A letter of support from the District has helped the Sausalito Historical Society obtain a recent grant.

### **SAVE THE DATE**

#### **1. Future Charter School Board Meeting Dates (D)**

Unless other noticed, all meetings are held at 6:30 pm on the school campus, 630 Nevada Street, Sausalito, CA. All meetings are the 3rd Wednesday of the month.

To Be Announced

#### **2. Future District Board Meeting Dates (D)**

All meetings are held at the District Office, 630 Nevada Street, Sausalito at 7:00 pm 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.

June 23

July 28 - One July meeting – summer break

August 11\*

August 25

September 8\*

September 22

October 13\*

October 27

November 17 - One November meeting – holidays

December 8\*

December 15

#### **3. Upcoming Dates and Important Events (D)**

June 10 - Last Day of School for Teachers – WCA

### **ADJOURNMENT**

#### Minutes

**M/s/c Thornton/Ziegler/all** to adjourn at 9:08 p.m.

Karen Benjamin  
Signature/Date 6-23-11

Board Clerk  
Title

## MARIN COUNTY OFFICE OF EDUCATION

## DISTRICT BUSINESS SERVICES

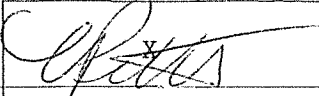
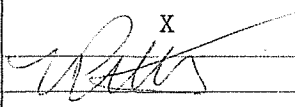
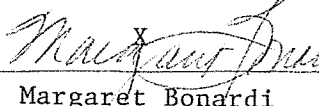
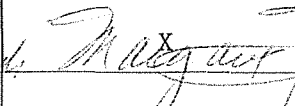
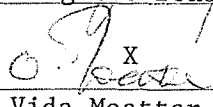
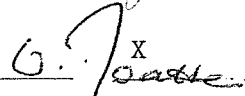
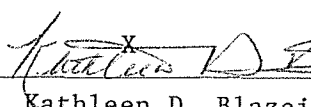
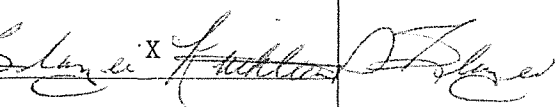
Sausalito Marin City  
School District


## Certificate of Signatures

I, Dr. Valerie Pitts, Superintendent, certify that the signatures shown below are the verified signatures of this district's agents authorized to pick up commercial vendor warrants and payroll warrants and payroll related vendor warrants.

These approved signatures will be considered valid for the period of:  
July 1, 2011 to June 30, 2012.

## Signatures of District Agents

	Commercial Vendor Warrants	Payroll Warrants
Signature:		
Typed:	Dr. Valerie Pitts	
Signature:		
Typed:	Margaret Bonardi	
Signature:		
Typed:	Vida Moattar	
Signature:		
Typed:	Kathleen D. Blazej	

Authorized by:   
Superintendent

If more signatures are required, please attach an additional sheet.

## MARIN COUNTY OFFICE OF EDUCATION

## DISTRICT BUSINESS SERVICES

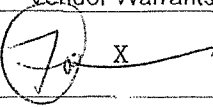
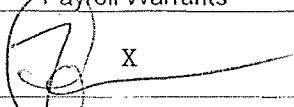
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These approved signatures will be considered valid for the period of:  
July 1, 2011 to June 30, 2012.

## Signatures of District Agents

	Commercial Vendor Warrants	Payroll Warrants
Signature:		
Typed:	Forrest Corson	
Signature:		
Typed:		
Signature:		
Typed:		
Signature:		
Typed:		

Authorized by: 

Superintendent

If more signatures are required, please attach an additional sheet.

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

**AUTHORIZATION OF TEMPORARY TRANSFER OF FUNDS  
TAX ANTICIPATION (TAN)  
RESOLUTION NO #643**

**WHEREAS**, Article XVI, Section 6, of the Constitution of the State of California provides that it shall be the duty of the Treasurer of any county to make such temporary transfer from the funds in his custody as may be necessary to provide funds for meeting the obligations incurred for maintenance purposes by any political subdivision whose funds are in his custody and are paid out solely through his office; and

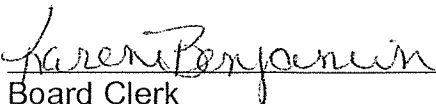
**WHEREAS**, it is necessary that the sum of \$3,849,584 be transferred from funds in the custody of the Treasurer of the County of Marin to the Sausalito Marin City School District, for meeting the obligations incurred for maintenance purposes by said entity for the fiscal year 2011/2012.

**BE IT THEREFORE RESOLVED, ORDERED AND DECLARED** that the Treasurer of the County of Marin be and is hereby authorized and directed to transfer from the funds in his custody to the Sausalito Marin City School District, the sum of \$3,849,584 and sum to be used for meeting the obligations incurred for maintenance purposes. Said sum does not exceed seventy-five percent (75%) of the anticipated revenues accruing to said entity and shall be replaced from the revenues accruing to said entity before any other obligations are met from said revenues.

**PASSED AND ADOPTED** on June 23, 2011 by the following vote:

**AYES:** 5                      **NOES:** 0                      **ABSENT:** 0

**I HEREBY CERTIFY** that the foregoing resolution was duly introduced, passed and adopted by the Governing Board at a regularly called and conducted meeting held on said date.

  
Board Clerk

MARIN COUNTY OFFICE OF EDUCATION

Mary Jane Burke

Marin County Superintendent of Schools

1111 Las Gallinas Avenue / PO Box 4925

San Rafael, California 94913

LOAN REQUEST - TAX ANTICIPATION

In accordance with Article XVI, Section 6, of the Constitution of the State of California, and Education Code Section 42620, the Sausalito Marin City School District requests that the sum of ~~three million eight hundred forty ninthousand five hundred~~ (\$~~3,849,584.00~~) <sup>eight four dollars</sup> be transferred from funds in the custody of the Treasurer of the County of Marin to the district for meeting the obligations incurred for maintenance purposes for the fiscal year 2011-12 (July 1 through last Monday in April only).

PART A - Justification (Source: School District Adopted Budget SACS Form 01, Page 1, Column F)

1. Total Expenditures & Other Outgo (Objects 1000-7000).	\$ 5,778,058
2. Less: Capital Outlay (Objects 6000).	4,928
3. Less: Total Other Outgo (Objects 7000).	640,352
4. Total Items 2 & 3.	\$ 645,280
5. Current Operating Expenditures (Item 1, less Item 4).	\$ 5,132,778

PART B - Maximum Amount Which Can Be Borrowed

1. School District Maximum Secured Tax Limitation (Adopted Budget SACS Form 01, Page 4, Column F, Object 8041)..	\$ 4,481,357
2. 75% of Item 1 (85% may be requested later provided County funds are available). Must not exceed Item 5, Part A or 85% of Item 1, Part B.	\$ 3,849,584

DISTRICT Sausalito Marin City

6-23-11  
Date

Karen Benjamin  
Clerk or Authorized Agent

MARY JANE BURKE

Marin County Superintendent of Schools

\_\_\_\_\_  
Date

\_\_\_\_\_  
Assistant or Deputy

APPROVED:

ROY GIVEN

Assistant Director of Finance

\_\_\_\_\_  
Date

\_\_\_\_\_  
Assistant Director of Finance

Distribution:

District to submit signed original form to the Marin County Office of Education for transmittal to the Board of Supervisors for approval.

**Sausalito Marin City School District**

**Board Resolution #645**

**Accepting State Categorical Funds and Implementing Flexibility Authorized By SBX3 4**

**WHEREAS**, the students in the Sausalito Marin City School District deserve the highest quality education; and

**WHEREAS**, the Legislature and Governor already imposed \$11.6 billion in statewide education budget reductions since September 2008, resulting in significant reduction of essential programs and services to students that are integral to their success; and

**WHEREAS**, these statewide budget reductions have resulted in serious cuts in programs and services in the Sausalito Marin City School District; and

**WHEREAS**, SBX# 4 provided limited fiscal flexibility for the next five fiscal years to allow school districts to utilize funding received from the State Budget Act for "Tier 3" categorical programs for any educational purpose; and

**WHEREAS**, the Governing Board of the Sausalito Marin City School District took testimony at a regularly scheduled public hearing from the public, including parents, community members, and representatives from all school personnel including teachers, administrators and classified employees; and

**WHEREAS**, following the public testimony, the Board discussed the flexibility provision, how to prioritize the use of limited resources, and the effect on the specific programs offered by the school district; and

**WHEREAS**, any transfer of funds will be used to ensure that the district's overall goals for student learning will be at the forefront of the use of this flexibility; and

**NOW, THEREFORE, BE IT RESOLVED**, that, following a public hearing in which an opportunity to provide input was offered to a broad array of stakeholders, the Sausalito Marin City School District agrees to accept state categorical funds and will utilize the flexibility provided through SBX3 4 during the state's fiscal crisis to transfer funds in Tier 3 categorical programs for use for any educational purpose.

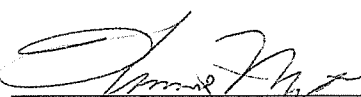
**NOW, THEREFORE, BE IT FURTHER RESOLVED**, that, in order to provide transparency and accountability, the Superintendent or designee shall establish an accounting procedure that identifies the funding sources affected and the program to which the funding will be transferred to.

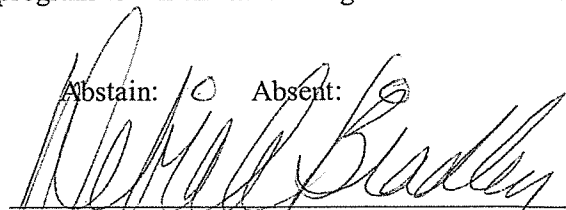
Ayes: 5

Noes: 0

Abstain: 0

Absent: 0

  
\_\_\_\_\_  
President, Governing Board

  
\_\_\_\_\_  
Secretary, Governing Board



ANNUAL BUDGET REPORT:

July 1, 2011 Single Budget Adoption

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

Budget available for inspection at:

Public Hearing:

Place: 630 Nevada Street

Date: June 20, 2011

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Date: June 23, 2011

Time: 07:00 PM

Adoption Date: June 23, 2011

Signed: *Karen Bonardi*

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Margaret Bonardi

Telephone: 415-332-3190

Title: Business Manager

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

### Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel tax, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2010-11) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	

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

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

**AUTHORIZATION OF BUDGET TRANSFERS  
TO PERMIT PAYMENT OF OBLIGATIONS AT CLOSE OF YEAR  
RESOLUTION #646**

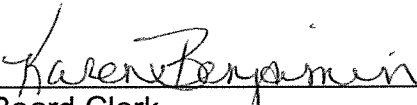
**WHEREAS**, pursuant to Section 42601 of the California Education Code, at the close of any school year, a school district may, with the approval of the governing board, identify and request the County Superintendent of Schools to make the transfers between the designated fund balance or the unappropriated fund balance and any expenditure classification or classifications, or balance any expenditure classifications of the budget of the district for that school year as necessary to permit the payment of obligations of the district during that school year,

**BE IT THEREFORE RESOLVED**, that the Governing Board of the Sausalito Marin School District delegates its authority to the Superintendent of Schools to make such identified transfers between the undistributed reserve and any expenditure classification or classifications or balance of any expenditure classification of the budget of the district for the 2010/2011 school year.

**PASSED AND ADOPTED** on June 23, 2011 by the following vote:

**AYES:** 5                      **NOES:** 0                      **ABSENT:** 0

**I HEREBY CERTIFY** that the foregoing resolution was duly introduced, passed and adopted by the Governing Board at a regularly called and conducted meeting held on said date.

  
\_\_\_\_\_  
Board Clerk

**Sausalito Marin City School District**

**Resolution #647 of the Governing Body  
Classification of Fund Balances in Government Funds**

**WHEREAS**, the Governing Board of the Sausalito Marin City School District will adhere to the reporting requirement as set forth by the Governmental Accounting Standards Board (GASB) Statement 54 Fund Reporting and Governmental Fund type Definitions; and

**WHEREAS**, the District will categorize according to the following components: Nonspendable (including but not limited to, inventory, prepaid), restricted (external restrictions), committed (imposed by resolution), assigned (general intent for specific use) and unassigned (residual); and

**WHEREAS**, the Governing Board further delegates authorization to the Superintendent and/or their designate to identify intended uses of assigned funds; and

**WHEREAS**, the Governing Board further establishes the order in which fund balances will be spent when multiple fund balance types are available for a specific purpose, committed, assigned, and lastly unassigned; and

**WHEREAS**, the Governing Board is committed to maintain a prudent level of financial resources to protect against the need to reduce services levels because of temporary revenue shortfalls or unpredicted expenditures. The District's minimum fund balance policy requires a Reserve for Economic Uncertainties, consisting of unassigned amounts equal to ten percent (10%) of General Fund expenditures and other financing uses.

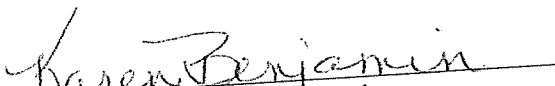
**NOW THEREFORE, BE IT RESOLVED** that the Governing Board of the Sausalito Marin City School District, in accordance with the provisions of GASB 54 adopts the following authorization for fiscal year 2010/2011 to comply with the categorization of fund balance as prescribed by GASB Statement 54 as approved by the Superintendent or their designee.

**PASSED AND ADOPTED** by the Governing Board on June 23, 2011, by the following vote:

**AYES:** 4    **NOES:** 0    **ABSENT:**    *ABSTAIN: 1*

I, Karen Benjamin, Clerk of the Governing Board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution passed and adopted by the Governing Board at a regularly called and conducted meeting held on said date.

**WITNESSED** my hand this 23<sup>rd</sup> of June, 2011

  
Clerk of the Governing Board