



SAUSALITO MARIN CITY SCHOOL DISTRICT

Board of Trustees:
William Ziegler, President
Joshua Barrow, Vice President
Caroline Van Alst, Clerk
Shirley Thornton, Ed. D.
Thomas Newmeyer

Superintendent: Valerie Pitts, Ed.D.

BOARD OF TRUSTEES

Regular Board Meeting of March 14, 2013
200 Phillips Drive, Marin City

5:00 p.m. – Closed Session
6:00 p.m. – Open Session

AGENDA

- I. **CALL MEETING TO ORDER** (Board President)
- II. **APPROVAL OF AGENDA ORDER**
- III. **PUBLIC COMMENTS ON CLOSED SESSION AGENDA**
- IV. **RECESS TO CLOSED SESSION TO CONSIDER AND/OR TAKE ACTION UPON ANY OF THE FOLLOWING ITEM(S)**
 - a. With respect to every item of business to be discussed in Closed Session pursuant to GC Section 54957: **Discipline/Dismissal/Release – Certificated and Classified Employees**
 - b. With respect to every item of business to be discussed in Closed Session pursuant to GC Section 54957.6: **Negotiations – CSEA**
 - c. With respect to every item of business to be discussed in Closed Session pursuant to GC Section 54956.8: **Lease Agreements and Service Contracts**
 - d. With respect to every item of business to be discussed in Closed Session pursuant to GC Section 54956.9: **Pending Litigation**
 - e. With respect to every item of business to be discussed in Closed Session pursuant to GC Section 54957: **Public Employment – Superintendent's Contract**
- V. **RECONVENE TO OPEN SESSION**
 1. Announcement of Reportable Action Taken in Closed Session
 2. Pledge of Allegiance
 - A. **PERSONS WISHING TO ADDRESS THE BOARD ON ITEMS NOT ON THE AGENDA**
 - B. **COMMUNICATIONS**
 3. Trustee Reports/Correspondence Addressed to the Board
 4. Superintendent's Report
 - International Baccalaureate Project Update
 - Marin Community Foundation Strategic Initiative Achievement Gap Update

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

- Principal Reports
- Grade Level Report

C. STRATEGIC PRIORITIES

Priority: Maintain sound fiscal discipline and operations

5. Discussion: Selection of Auditor for Annual Audit
6. Action: Approval of District Second Interim Budget Report
7. Action: Approval of Willow Creek Academy Second Interim Budget Report
8. Discussion: Facilities/Construction Update
9. Action: Willow Creek Academy Proposition 39 Request/District Response

D. GOVERNANCE

10. Discussion/Action: 2013/2014 Annual Board Agenda Planning Calendar and Board Meeting Dates Calendar
11. Discussion/Action: District Committees
12. Discussion: District Calendar - 2013-14
13. Discussion: Annual Policy Review - BP and AR 6145 – Extracurricular and Cocurricular Activities

E. CONSENT CALENDAR (The purpose of the Consent Calendar is to group items which may be approved routinely. A Board Member or member of the audience may request removal of an item for discussion).

A Roll Call Vote should be taken to include all Resolutions.

14. Local Education Agency Program Improvement Plan (LEAP)
15. Payment of Warrants – 2012/13 – 39-40

F. FUTURE BOARD AGENDA ITEMS

Business and Budget Updates (Standing Item)
 Field Trip Report (Standing Item)
 Personnel Action Report (Standing Item)
 Policy Review (Standing Item)
 Enrollment and Staffing Projections (April)
 First Draft – General Fund Budget (April)
 First Draft – WCA Budget (April)
 Quarterly Receivables Report
 Resolution - Staff Appreciation (April)
 P2 Enrollment Report (Due Mid April)
 Quarterly Report: Williams Act (April)
 Grade Level or Program Report (April)
 Tennessee Glen Agreement
 Tennessee Woods Agreement
 Mill Valley School District/SMCSD Attendance Agreement
 Recognition: Golden Bell recipients

G. FUTURE BOARD MEETING DATE(S)

April 25 and May 23

- VI. ADJOURNMENT**(The Board believes that late night meetings deter public participation, can affect the Board's decision-making ability, and can be a burden to staff. Regular Board Meetings shall be adjourned at 10:00 p.m. unless extended to a specific time determined by a majority of the Board.)

The Board of Trustees welcomes participation by the public. A person wishing to speak on any item on or off the agenda will be granted up to 3 minutes. The Board will limit the public comment period on any single item to 20 minutes. Members of the public are invited to submit comments in writing. An opportunity is provided for the public to address the Board on items not appearing on the agenda. However, in compliance with Board policy and the Brown Act, the Board is not permitted to discuss or take action on non-agenda items. Estimated times are approximate; actual times may vary. Members of the public who are interested in particular agenda items may wish to arrive early. Assistance will be provided to those requiring accommodations for disabilities in compliance with the Americans with Disabilities Act of 1990. Interested persons must request accommodations at least 48 hours in advance of the meeting by contacting the Superintendent's Office at 415-332-3190. Any documents related to an agenda item for open session of a regular board meeting and distributed less than 72 hours before the meeting may be inspected at the District Office, 200 Phillips Drive, Sausalito, CA 94965.

Sausalito Marin City School District
Office of the Superintendent

Date: March 14, 2013
To: Board of Trustees
From: Valerie Pitts, Superintendent and Paula Rigney, Business Manager
Re: Discussion: Selection of Auditor for Annual Audit

Background

The Board has a three (3) year contract with Stephen Roatch Accountancy Corporation for the 2012/2013, 2013/2014 and 2014/2015 school years. The auditing firm's policy is to send out an annual engagement letter for the District to sign, even with a multi-year contract, so the Board is aware of the various responsibilities for both parties.

Analysis

Stephen Roatch Accountancy Corporation will conduct the district's 2012-2013 annual financial audit to analyze all reports and make sure that the district is in compliance. The audit will focus on the following areas:

- Audit objectives: audit will be conducted in conformity and accordance with auditing standards generally accepted in U.S. and the standards for Governmental Auditing Standards, CA Code of Regulations, Title 5, Education, Section 19810 and Education Audit Appeals Panel's Standards and Procedures for Audits of CA K-12 Local Education Agencies
- Review Management's Responsibilities
- Review District's general auditing procedures, internal controls, compliance, etc.

Financial Impact

There is no direct financial impact from this discussion. The cost of the 2012-2013 audit remains as agreed upon, \$16,200, including reimbursables.

Legal Implications

None.

Recommendation

This item is brought before the board for review and discussion.

Backup attached: Yes X No

STEPHEN ROATCH ACCOUNTANCY CORPORATION

Certified Public Accountants

Stephen Roach - President
Habbas Nassar - Vice President

August 3, 2012

Management and Governing Board of
Sausalito Marin City School District
630 Nevada Street
Sausalito, CA 94965

This letter confirms that Sausalito Marin City School District has requested our firm to perform only the audit services described in this letter, and has not requested our firm to provide any specific internal control review or fraud audit service. This letter also confirms our understanding of the terms and objectives of our audit engagement and the nature and limitations of the services we will provide.

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of Sausalito Marin City School District as of and for the years ending June 30, 2013, June 30, 2014, and June 30, 2015. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to accompany Sausalito Marin City School District's basic financial statements. As part of our engagement, we will apply certain limited procedures to Sausalito Marin City School District's RSI. These limited procedures will consist principally of inquiries of management regarding the methods of measurement and presentation, which management is responsible for affirming to us in its representation letter. Unless we encounter problems with the presentation of the RSI or with procedures relating to it, we will disclaim an opinion on it. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.
2. Schedule of Revenues, Expenditures, and Changes in Fund Balances budgetary comparison for the General Fund and each Major Special Revenue Fund that has an adopted budget.

Supplementary information other than RSI also accompanies Sausalito Marin City School District's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and will provide an opinion on it in relation to the basic financial statements:

1. Schedule of expenditures of federal awards.
2. Combining statements and the remaining schedules included in the supplementary information section of the audit.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information referred to in the first paragraph when considered in relation to the basic financial statements taken as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the provisions of California Code of Regulations, Title 5, Education, Section 19810, and following; and the Education Audit Appeals Panel's *Standards and Procedures for Audits of California K-12 Local Education Agencies*, and will include tests of the accounting records of Sausalito Marin City School District and other procedures we consider necessary to enable us to express such opinions. If our opinions on the financial statements are other than unqualified, we will fully discuss the reasons with you in advance.

Audit Objectives (Concluded)

If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and compliance will include a statement that the report is intended solely for the information and use of the District's Board, management, California State Controller's Office, California Department of Finance, and California Department of Education, and is not intended to be and should not be used by anyone other than these specified parties. If during our audit we become aware that Sausalito Marin City School District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. As part of the audit, we will assist with preparation of your financial statements, schedule of expenditures of federal awards, and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements and related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee any nonaudit services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; for the selection and application of accounting principles; and for the fair presentation in the financial statements of the respective financial position of the governmental activities and each major fund, and the aggregate remaining fund information of the Sausalito Marin City School District and the respective changes in financial position and cash flows, where applicable, in conformity with U.S. generally accepted accounting principles.

Management Responsibilities (Concluded)

Management is also responsible for making all financial records and related information available to us and for ensuring that management and financial information is reliable and properly recorded. Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. As part of our engagement, we may propose standard, adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of any proposed entries and the impact they have on the financial statements.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants, and for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures - General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from: errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Audit Procedures - General (Concluded)

Because an audit is designed to provide reasonable, but not absolute assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about the financial statements and related matters.

Audit Procedures - Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform test of Sausalito Marin City School District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

Whenever possible, we will attempt to use the District's personnel to assist in the preparation of schedules, analyses of accounts, and locating any documents selected by us for testing. This effort could substantially reduce our time requirements, facilitate the timely conclusion of the audit, and help you hold down audit fees.

Engagement Administration, Fees, and Other (Continued)

We will provide copies of our reports to the California Department of Education, State Controller's Office, your County Superintendent of Schools, and Federal Audit Clearinghouse, as applicable. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Stephen Roatch Accountancy Corporation and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to the State Controller's Office or its designee, Department of Education, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Stephen Roatch Accountancy Corporation personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the State Controller's Office. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

Habbas Nassar, Certified Public Accountant (CPA) is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. We agree that our all-inclusive fee will not exceed **\$16,200** for the audit of Sausalito Marin City School District for the fiscal year ended June 30, 2013, **\$16,300** for the fiscal year ended June 30, 2014, and **\$16,400** for the fiscal year ended June 30, 2015. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. An additional fee will be charged for attending meetings with the District's Board, if deemed appropriate.

Either party may terminate this agreement at any time for any reason, providing 30 days written notice is given to the other party. It is understood that payment shall be made for services rendered to the point of termination.

In accordance with Education Code 41020, audit reports will be filed with the County Superintendent of Schools, the State Department of Education, and the State Controller's Office by December 15th following the close of the fiscal year.

It is agreed that the District will withhold ten (10) percent of the audit fee until the State Controller certifies that the report conforms to the reporting provisions of the Education Audit Appeals Panel's *Standards and Procedures for Audits of California K-12 Local Educational Agencies*.

Engagement Administration, Fees, and Other (Concluded)

In accordance with Education Code Section 14505, it is further agreed that the District will withhold fifty (50) percent of the audit fee for any subsequent year of a multi-year contract if the prior year's audit report was not certified as conforming to reporting provisions of the Education Audit Appeals Panel's *Standards and Procedures for Audits of California K-12 Local Educational Agencies*.

The State Controller of California has required that all Districts and auditors contracting for multi-year engagements include a stipulation that the contract is null and void if the auditor is declared ineligible to perform LEA audits.

In the event that the GASB, FASB, AICPA, GAO, OMB, or the Education Audit Appeals Panel's Office issues additional standards or audit procedures that require additional work during the audit period, we will discuss these requirements with you before proceeding further. Before starting the additional work, we will prepare an estimate of the time necessary, as well as the fee for performing the additional work. Our fee for addressing the additional requirements will be our standard hourly rates for each person involved in the additional work.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

In the event we are required to respond to a subpoena, court order or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us at our applicable hourly rates, for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred in that regard.

In the event that we are or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent that such obligation is or may be a direct or indirect result of your intentional or knowing misrepresentation or provision to us of inaccurate or incomplete information in connection with this engagement, and not any failure on our part to comply with professional standards, you agree to indemnify us, defend us, and hold us harmless as against such obligations.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. We have attached a copy of our latest external peer review report of our firm for your consideration and files. We are very pleased to participate in this review program as continued evidence of our emphasis on providing Sausalito Marin City School District, the highest quality audit.

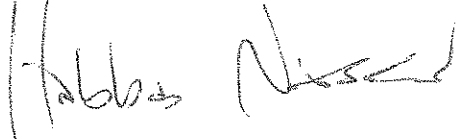
Management and Governing Board of
Sausalito Marin City School District
August 3, 2012
Page Seven

This engagement letter is contractual in nature, and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties.

We appreciate the opportunity to be of service to Sausalito Marin City School District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us, keeping a fully-executed copy for your records.

Sincerely,

STEPHEN ROATCH ACCOUNTANCY CORPORATION



Habbas Nassar, Certified Public Accountant
Vice President

RESPONSE:

This letter correctly sets forth the understanding of Sausalito Marin City School District.

Management

Approved by: _____

Title: _____

Date: _____

Governing Board

Approved by: _____

Title: Board President

Date: _____

Sausalito Marin City School District
Office of the Superintendent

Date: March 14, 2013
To: Board of Trustees
From: Valerie Pitts, Superintendent and Paula Rigney, Business Manager
Re: Action: Approval of District Second Interim Budget Report

Background

Since the First Interim Report was presented in December, the Governor has announced his 2013-14 proposed State Budget. Reports of the subsequent legislative discussions and interpretations of his proposal have been coming to districts in a steady stream.

State law requires the District to make periodic budget certifications at two interim points during the fiscal year. The First Interim Report covers the period from July 1 to October 31 of each year and the Second Interim Report covers the period from July 1 to January 31 of each year. The most significant requirement is that the Board must certify that it can meet its financial obligations for the current and next two years. There are other certifications included in the documentation that must be submitted to the Marin County Office of Education.

The 2012-13 Second Interim Report is important because it is a formal benchmark for two-thirds of the year, and the revenue and expenditure trends contained in the report usually continue for the remainder of the year. Second Interim Report is also the foundation for 2013-14 budget development. Using this report as a starting point, we include many of the assumptions for the next two-three years as recommended by our various fiscal experts and advisors.

Analysis

The Report as presented indicates that the District will be able to meet its financial obligation for the current and next two fiscal years. Our Second Interim Report reflects deficit budgeting in the two subsequent years, a practice that has been continued due to unanticipated expenditures during the fiscal year and larger than anticipated ending balances from prior years. Staff continues to monitor budget actual and budget assumptions to narrow the gap of projected expenses over revenues in an effort to eliminate the practice of deficit budgeting.

General Fund Revenues

Minor changes in general fund revenue from First to Second Interim includes adjustments based on State and/or Federal re-certifications, charter in-lieu amount and property tax actuals.

General Fund Expenditures

Changes in projected expenditures from the First to Second Interim Report include updated salary and benefit projections for all staff based on revised step and column adjustments and actual "hire in" costs for new positions.

Changes to non-salary expenditures include some prior year carryover budgeted in restricted and/or designated areas. Other expenditures in the non-salary areas include additional costs for increased Special Education expenses as a result of IEP placements, additional costs of materials and supplies and minimal increase for services and contracts as part of the District's continued reevaluation of program needs (e.g. Special Education, Technology).

Other Funds – Changes to First Interim Assumptions

Fund 13 (Cafeteria) – There have been no changes in estimated costs since First Interim.

Fund 14 (Deferred Maintenance) – There have been no changes in estimated costs since First Interim.

Fund 40 (Capital Outlay Projects) – There have been minor changes in estimated costs since First Interim due to the passage of the COP for the MLK K-8 project.

Interest in most of these funds has been reduced from First Interim based on first and second quarter receipts.

Multi-Year Projections (MYP)

Budget assumptions revised for the Second Interim Report follow the SAC MYP in the Board Packet (see attached)

NOTE *:

The Local Control Funding Formula is currently part of the Governor's budget proposal. It is under discussion but is currently being reviewed by legislators/committees at the state level. The LCFF is proposed to be part of the 2013-2014 state budget. If LCFF in its current form is implemented, the financial implication of state funding would be flat for categorical funds from the 2012-2013 funding allocations. There are groups like the (LAO) who feel that Basic Aide/Community Funded school district's should not be held harmless and that categorical funding should be reduced such districts. This would be a loss of approximately \$68,669 or \$548,669 (variance is between TIIG funding) for Sausalito Marin City School District. There are many questions and unknowns of the Governor's budget proposal. It is important to remember that historically the Governor's budget proposal has never been implemented in its original form. At this time the districts begin the 2013-2014 budget development process based on what is known and prepare for multiple scenarios.

Federal Impact Aide funding has been cut by the Federal Government by 8.2%, though the areas of the cuts and distribution of the cuts has not been determined.

Financial Impact

Minor costs of report preparation. No other direct costs for this action.

Legal Consideration

Board approval of one of three certification options (see Certification page of Report) is required by law.

Recommendation

It is recommended that the Board approve a Positive Certification that the District can meet its financial obligations for the current fiscal year and subsequent two fiscal years.

Backup Attached: Yes X No

SAUSALITO MARIN CITY SCHOOL DISTRICT
2012-2013 Second Interim ~ General Fund

KEY BUDGET ASSUMPTIONS

The revised budget assumptions are based on the most recent information since the Governor's Budget Proposal. The updates and common message points used in this Budget Update come from School Services of California, Legislative Analyst's Office, Department of Finance and the Marin County Office of Education.

REVENUES: 2012-2013 = \$ 5,737,278

1. Revenue Limit Sources/Property Taxes = \$ 3,290,342 (this number reflects the revenues after WCA in lieu)

- Property taxes growth of 1.8% growth from 2011-2012 based on the J-29 (P1) estimates from the County of Marin.
- Revenue limit deficit factor of 22.272% for 2012-2013, 2013-2014 and 2014-2015.
- Declining enrollment based on CBEDS (20%). ADA estimates at 94% of enrollment per trend analysis.

2. Federal Revenue = \$294,338

- Carryover budgeted and no increases for COLA or growth budgeted.
- No ARRA-IDEA, ARRA-SFSF or Federal Jobs monies budgeted as these were one-time only.
- Title I, Title II, Title III monies budgeted reflecting decreases and increases per the recertification of funds.
- Federal budget cut of 8.2%.

3. State Revenue = \$ 866,293

- COLA of 0% applied to all categorical programs.
- Projected Basic Aid "Fair Share" reduction to categorical programs at approximately \$913.24 per student, lesser of 9.57% P2 Revenue Limit calculation before deficit or excess property tax (\$109,589).
- All categorical program balances available under prior year Tier 2 and 3 Sweep and/or Flexibility options remain shifted to unrestricted general fund. Slight increase in EIA categorical funding due to the recertification of the consolidated application.
- Home to School Transportation funding included at 2011-2012 funding level (\$455 total revenue).

4. Local Revenues = \$1,113,978

- Special Education AB 602 revenue – (transfer from SELPA-Special Education Local Plan Area) revised to reflect 0% COLA, budgeted flat.
- Rent increase on leased properties based on minimum set forth in current lease agreements.
- Slight increase in local revenues for shared services with Bolinas-Stinson Union School District.
- Marin Community Foundation VAPA grant, Pre-K to 3 grant and Transforming School Grant (TSG) reduced from prior year allocation (2011-2012). Reduction in the three Marin Community Foundation grants by 20% for 2012 - 2013 and an ongoing reduction of 20% per year thru 2014-2015 (until the grants are phased out).

EXPENDITURES: 2012-2013 = \$ 6,084,259

1. Salaries & Benefits = \$3,268,317

- Certificated salaries include the following staffing by formula:
 - ✓ 15 FTE Certificated
 - ✓ 3 FTE Administration (District)
- Classified salaries include the following staffing by formula:

- ✓ 13.23 FTE Classified support staff including maintenance, custodial, clerical, campus support, paraprofessionals
 - ✓ 2.0 FTE Confidential (district office)
 - ✓ 2.0 FTE Classified Management
 - Statutory benefits (employer costs):
 - ✓ STRS rate 8.25%
 - ✓ Social Security rate 6.2%
 - ✓ Medicare rate 1.45%
 - ✓ SUI rate 1.61 % per EDD
 - ✓ PERS rate 11.4 per CDE
 - ✓ Worker's Compensation rate 2.215%
 - Certificated Total = 13.525%
 - Classified Total = 22.875%
2. *Books/Supplies* = \$ 279,926
- Book/Supplies (\$131,526 were one-time expenses funded by grants)
3. *Services/Operating Expenditures* = \$ 1,738,511
- Marin County Office of Education support/contracts (Psychologist, Nurse, Superintendent, Aries, CalPads, Technology, QSS, Payroll, Accounts Payable, Special Ed Director)
 - Operational Expenditures for all sites; utilities, gas, sewer, trash, internet, communications, etc.
 - Increase in Special Education expenditures: Non-Public School placements, non-public school agencies (speech, OT, PT, etc.)
 - Funds allocated toward professional development for staff: International Baccalaureate program, curriculum/staff development, Summer Arts Institute, National Equity Project, Restorative Justice, etc.
4. *Capital Outlay, Other Out-go and Other Financing Sources/Uses* = \$ 797,505
- Deferred Maintenance contribution of \$100,000 (2012-2013 one-time contribution) to address ongoing major repair needs district wide.
 - Contribution toward the Cafeteria fund
 - District wide repairs
 - Debt payments on COP's, Bonds, financing, etc.
 - Supplemental to WCA
5. *Reserves* = \$603,426
- Designated for Economic Uncertainties remains at 5% (state requirement/law) of adopted budget operating expenditures (\$304,213).
 - Maintained Board Designated reserve for Economic Uncertainties per Board Policy of 5% (\$304,213).

2013-2014 to 2014-2015 General Fund ~ MYP Factors

REVENUES

1. Property taxes estimated with a 1.5% growth from prior year for both 2013-2014 and 2014-2015.
2. Revenue limit deficit factor of 22.272% for 2013-2014 and 24.272% for 2014-2015.
3. Federal Revenue budgeted with a 8.2% decrease from 2012-2013 for both 2013-2014 and 2014-2015 per the current Federal budget cut approved by Washington D.C. at the beginning of March .
4. State Categorical program Revenues budgeted with 0% COLA per SSC dashboard. Includes flexibility options for ongoing Tier 3 programs and estimate of ongoing "Fair Share" reduction for Basic Aid districts (9.57% 2012-2013 & 8.92% 2013- 2014 & 2014-2015).
5. Marin Community Foundation grants for 2012-2013 to 2014-2015 with 20% reductions annually in grant amounts (reduction for 2012-2013; \$259,789 & 2013-2014; \$136,151 & 2014-2015; \$95,713).

EXPENDITURES

1. *Salaries & Benefits*

- 2013-2014 Staffing
Certificated salaries include the following staffing by formula:
 - ✓ 12.2 FTE Certificated (2.8 FTE reduction due to declining enrollment)
 - ✓ 2.0 FTE Administration (1 FTE reductions due to declining enrollment)
 - Projected step and column adjustments included in salary projections.
 - Benefits updated to include effects of step and column increases.
- Classified salaries include the following staffing by formula:
 - ✓ 9.33 FTE Classified support staff including maintenance, custodial, clerical, campus support, paraprofessionals (3.9 FTE reduction due to decrease in enrollment)
 - ✓ 1.0 FTE Confidential (district office; Reduction include 1 FTE)
 - ✓ 2.0 FTE Classified Management
 - Projected step and column adjustments included in salary projections.
 - Benefits updated to include effects of step and column increases.
- 2014-2015 Staffing
 - ✓ Certificated staffing (dependent on student enrollment and program)
 - ✓ Classified staffing (dependent on student enrollment)
 - Projected step and column adjustments included in salary projections.
 - Benefits updated to include effects of step and column increases.

2. *Non-Salary accounts*

Unrestricted/Restricted:

- Decrease in books and supplies of \$20,000 from 2012-2013 to 2013-2014 and of \$ 20,000 from 2013-2014 to 2014-2015 (need for budget reduction).
- Decrease in services and other operating expenditures of \$320,210 from 2012-2013 to 2013-2014 and of \$ 207,473 from 2013-2014 to 2014-2015 (one-time expenses, reduction in grant expenditures that are being reduced, elimination of services no longer needed and redirection of contracted services to direct-hire expenditures).
- Decrease in other outgo expenditures of \$95,000 from 2012-2013 to 2013-2014 and of \$117,000 from 2013-2014 to 2014-2015 in supplemental funding (need for budget reductions and LCFF in-lieu changes).
- Decrease in Deferred Maintaining contribution of \$ 67,000 from 2013-2014 to 2014-2015 (need for budget reductions)
- Increase in other financing uses of \$250,000 from 2012-2013 to 2013-2014 (on-going) for the COP payment.

3. *Total Expenditure Reductions*

- a. 2012-2013 to 2013-2014 = \$ 596,052 (after the addition of the COP payment)
- b. 2013-2014 to 2014-2015 = \$ 402,570 (after the addition of the COP payment)

RESERVES

1. Maintained Board Designated reserve for Economic Uncertainties of 10% per State & Board Policy.

NOTE: The Local Control Funding Formula (LCFF) is currently being reviewed and is expected to be part of the 2013 - 2014 Governor's budget proposal. If LCFF in its current proposed budget language is implemented, there would be no financial implication to the District's categorical funds ("hold harmless rule") but there could be district financial implications depending to how the charter school in-lieu funds are calculated (figure range from \$95K-350K).

2012-2013 Second Interim
Multi Year Projections (MYP)Page 18 of 276

Marin County Office of Education
Common Message Guidance for Marin County School Districts
2012-13 Second Interim Budget
February 12, 2013

Background

Governor Brown introduced his Proposed 2013-14 State Budget on January 10, 2013. The introduction of the proposed budget begins the legislative process. Many changes will take place over the next several months before the 2013-14 State Budget is enacted.

Under the Governor's budget, the K-14 education (Proposition 98) spending level is \$56.2 billion, an increase of about \$2.7 billion in additional spending authority over current year levels.

In addition to the \$2.7 billion of growth funding for K-14 schools, the Governor has available another \$2.2 billion of one-time revenue used in the current year for inter-year deferral buy-down to reallocate in 2013-14. The Governor uses these new resources in K-12 education as listed below.

K-12 Budget Adjustments Highlights

- **K-12 Deferrals** – An increase of approximately \$1.8 billion in Proposition 98 General Funds to reduce inter-year budgetary deferrals. Combined with the \$2.2 billion provided in 2012-13 to retire inter-year deferrals, the total outstanding deferral debt for K-12 will be reduced to \$5.6 billion at the end of the 2013-14 fiscal year, and all remaining deferrals will be paid off by the end of the 2016-17 fiscal year.
- **New School District Funding Formula** – Additional growth of approximately \$1.6 billion in Proposition 98 General Funds for school districts and charter schools.
- **New County Office of Education Funding Formula** – An increase of \$28.2 million in Proposition 98 General Funds to support first-year implementation of a new funding formula for county offices of education in 2013-14.
- **Energy Efficiency Investments** – An increase of \$400.5 million in Proposition 98 General Funds to support energy efficiency projects in schools associated with Proposition 39.

- **K-12 Mandates Funding** – An increase of \$100 million to the K-12 portion of the mandates block grant to support costs associated with the Graduation Requirements and Behavioral Intervention Plan mandates.
- **Cost-of-Living Adjustment Increases** – \$62.8 million to support a 1.65% cost-of-living adjustment for a select group of categorical programs that will remain outside the new student funding formula. Cost-of-living adjustments for school district and county office of education revenue limits will be provided in the form of new funding allocated for implementation of the new funding formulas.

The Local Control Funding Formula

While not yet law, it is clear that implementation of the Local Control Funding Formula (LCFF) is the Governor's highest priority. It is critical for districts to prepare for the possible impact of this new funding formula beginning with 2013-14. This is especially important in light of the fact that most school districts will receive additional funding for the first time since 2007-08.

The LCFF trailer bill was released on February 1, 2013, and provides a comprehensive rework of the Education Code sections related to school funding. More than 250 current sections of the Education Code are repealed, including all revenue limit sections, along with 42 categorical programs and reporting requirements.

Although similarly constructed to last year's weighted student formula, the LCFF reflects input from stakeholder groups and the Legislature. This formula establishes a base with supplemental and concentration add-ons for English language learners, free and reduced-price meal eligible students and foster youth students. Different from last year's proposal is the promise of a hold-harmless funding provision. Nevertheless, the transition from the existing funding system into a new and locally controlled funding formula while holding some schools districts at their current funding levels will be complex. Because of this, the fiscal impact of the transition to the LCFF will be unique to each district.

Major Components of the LCFF

The Administration anticipates that every district and charter school will have transitioned from its current funding level to its new funding target by 2020-21. Funding for this transition will come from year-to-year increases in K-12's Proposition 98 guarantee.

- **Hold Harmless** – Under a revised hold harmless provision, no district, charter school or county office will receive less total state revenue than it received in 2012-13. Accordingly, every district and county office will begin with its 2012-13 total funding (combined revenue limit and specific categorical funding).

- **Restoration of Base Revenue** – The Governor honors a previous commitment to fund, over time, all existing K-12 revenue limit deficits. Revenue growth funding will be used to restore average district, charter school and county office base grants to the statewide average of 2012-13 undeficit revenue limits.
- **District Funding Targets** – The LCFF establishes a unique funding target for every district, beginning with base grants that are derived from the average 2012-13 undeficit revenue limited, adjusted for COLA and then augmented by a variety of other factors.

Local Control Funding Formula Elements

- The LCFF is built on base grade span grants to be increased for COLA annually. The starting point for 2013-14 is as follows:
 - K-3.... \$6,342
 - 4-6.....\$6,437
 - 7-8.....\$6,628
 - 9-12....\$7,680

The base is then increased for a K-3 grade span add-on of 11.23% of the K-3 base grant.

- Until fully implemented, and as a condition of receipt, districts shall make progress toward maintaining an average class size of 24:1, unless a locally bargained alternative ratio is agreed on. The class size requirement is not subject to waiver by the State Board of Education

The base is also increased for a 9-12 grade span add-on of 2.8% of the 9-12 base grant.

The base grant is also increased by a supplemental grant and a concentration grant determined by the district or charter school's unduplicated count of pupils eligible for free and reduced price meals, classified as an English Learner (5-year eligibility cap), or classified as a foster youth. This data will be reported through CALPADS and is subject to annual review and verification by the COE.

- The supplemental grant is equal to the grade span base grant multiplied by 35%, multiplied by the district or charter school's prior year percentage of unduplicated pupils to the district's total enrollment.

- The concentration grant is equal to the grade span base grant multiplied by 35%, multiplied by the percentage of the district's or charter school's prior year unduplicated pupils in excess of 50% of the district's total enrollment.

Districts will continue to be funded on the greater of current or prior year ADA. Charter schools will continue to be funded on current year ADA. The language in the Trailer Bill does not specify how growth or decline will be achieved through the LCFF at this time.

Finally, the district or charter school's LCFF target is then increased by the amount of funding the district received from funds allocated for the Targeted Instructional Improvement Block Grant and the Home to School Transportation program in the 2012-13 fiscal year. These amounts are fixed at the 2012-13 amounts for all future years' calculations.

2012-13 Funding Used as a Base – The Governor proposes to move every district and county office, on a pro-rata basis each year, from its current total funding level, or starting point, to its eventual LCFF funding target. Consequently, LEAs with low starting points and high funding targets will receive larger increases every year than LEAs with high starting points and low funding targets.

The calculation of state aid for LCFF is then measured against prior year state funding to determine if there is a gap between actual funding and the target. The SSPI will calculate the district's or charter school's gap in funding as a proportionate share of all districts' and charters' gap funding statewide. If the district collects more in property taxes than the total of the LCFF formula there is no "gap" or need for state funding; however, no district shall receive less in state funding in 2013-14 or future years than it did in 2012-13, including categorical funding. ADA-generated state aid will be adjusted for growth or decline each year. The language in the Trailer Bill does not specify how growth or decline will be achieved through the LCFF at this time.

Use of LCFF Funds

Local Control Accountability Plans (Beginning in 2014-15)

While the premise of the LCFF is to allow maximum flexibility in allocating resources to meet local needs, school districts and charter schools will be held accountable for academic and fiscal outcomes that integrate accountability with the local school district budget process. The new system moves away from expenditure requirements and other input-based measures.

Beginning in 2014-15, the Budget requires that all school districts produce and adopt a District Plan for Student Achievement concurrent and aligned with each district's annual budget and spending plan. While school districts have some discretion regarding the content of the plan, all plans are required to address how districts will use state funding

received through the new funding formula toward improvement in the following categories:

- Basic conditions for student achievement (qualified teachers, sufficient instructional materials, and school facilities in good repair).
- Programs or instruction that benefits low-income students and English language learners.
- Implementation of Common Core content standards and progress toward college and career readiness (as measured by the Academic Performance Index, graduation rates, and completion of college-preparatory and career technical education courses).

The LCFF trailer bill eliminates most programmatic and compliance requirements that school districts, county offices of education, and charter schools are currently subject to under the existing system of school finance. Other important requirements remain, including Federal accountability, API, and AB1200.

The flexibility to reduce the school year by up to five days and the equivalent instructional minutes has been extended through 2014-15. The LCFF further requires that districts whose funding equals or exceeds the LCFF shall not reduce instructional days or minutes without a proportionate reduction to their state aid.

School districts, charter schools and county offices of education will be required to adopt a local control and accountability plan using a template adopted by the State Board of Education. The plan will need to demonstrate expenditures proportionate to the percentage of unduplicated pupils who generated supplemental and concentration grants that directly benefit those students.

Special Edition of the Common Message for 2013-14 Budget Development Coming in April

The LCFF is a fundamental revision to the way districts, charters and county offices of education are funded. The impacts and effects of this funding reform will be broad and unprecedented. Moreover, the LCFF carries the potential to change much of how LEAs function, from the way COEs and school districts account for expenditures to how schools will track and align outcomes for students. With local control comes local responsibility, and governing boards will have greater flexibility to direct funds according to local priorities. The pressures will be great and numerous, especially in the aftermath of multiple years of program and staffing reductions.

To fully assess the impacts of this proposal and to address changes that may come through legislative committee hearings, the BASC of CCSESA will issue a separate Common Message in April dedicated specifically to the Local Control Funding Formula. This additional Common Message guidance will be specific to 2013-14 budget development.

Situational Guidance to Districts for Second Interim MYPs

Implementation of the LCFF will be situational for each district. Some districts may receive no additional funding, while others may receive a significant down payment toward their LCFF targets.

During this period of transition, planning around March 15 layoff notices will need to be assessed with the unique circumstances of each district. In particular, districts will need to consider the impacts of staffing for programs like EIA that, under the Governor's proposal, will be folded into base level funding and become unrestricted.

For second interim reporting, SSC recommended during its budget conference in January that districts prepare their MYP (current plus two years) budgets using existing revenue limit calculations with COLA. However, with the release of the trailer bill additional information is now available to help districts build their MYPs in ways that best prepare them for the possibility that the LCFF is implemented in 2013-14.

Based on the Governor's new definition of "hold harmless," no district will receive less in 2013-14 than it did in 2012-13. Under the proposed LCFF language, the amount of growth funding a school district receives will be determined by the proportional gap between its current level of funding and its new funding target.

Because this transitional period places schools between two methods of funding, districts need to work closely with their county offices of education in developing their projections for their Second Interim MYPs.

Special Education

The Governor's Budget for Special Education is funded outside the LCFF and provides \$3.6 million funding for ADA growth with a 1.65% COLA.

The Governor proposes changes to the AB 602 funding formula by allocating federal local assistance funds outside the formula. This is intended to streamline the calculation and correct inequities in the funding SELPAs receive for growth ADA versus the amount they are penalized when they decline.

The proposal rolls \$91.4 million of regionalized services and program specialist service funds and \$2.5 million in personnel development funds into the AB 602 base.

Mental health services to students with disabilities continue to be the responsibility of school districts. A total of \$426 million is provided to support mental health services. Of that amount, \$69 million comes from federal funds and the remainder comes from Proposition 98 funding. The mental health funding formula for the distribution of the \$426 million will be allocated on a per-ADA basis to the SELPAs.

The Governor proposes to restructure the existing requirements for the Behavioral Intervention Plans (BIP) mandate to eliminate most of the reimbursable costs. The K-12 Mandated Block Grant was increased by \$100 million to fund both BIP and Graduation Requirements mandates.

Adult Education

The Governor's Budget shifts the responsibility for Adult Education programs from K-12 schools to community colleges. The proposals establish a new \$300 million block grant for community colleges to operate adult education classes. The Governor encourages community colleges to utilize the capacity and expertise available at K-12 district adult schools.

The \$588.9 million in existing Adult Education funding currently provided to school district as Tier III flex funding is proposed to be folded into the LCFF. School districts would be given the flexibility to continue operating the programs.

Deferred Maintenance

The Governor's Budget proposes funding for the Deferred Maintenance program in the LCFF as part of the base grant. Funds are unrestricted, and no local contribution is required.

Under the new law, Williams Act Settlement requirements are still in place as well as Program Improvement status/requirements. The responsibility to ensure safe, clean and functional school facilities has always been facilitated through the Deferred Maintenance Plan, which is currently not required with Deferred Maintenance as a Tier III program. The Deferred Maintenance Plan will no longer be required if the trailer bill is adopted. Districts should evaluate their deferred maintenance needs and develop a local plan to ensure funds are available to fulfill the needs of long term maintenance and safety. Districts may continue to maintain a deferred maintenance fund, according to Section 17582, even under the trailer bill.

Federal Sequestration

In January 2013 a deal was struck between the President and Congress to extend middle class tax cuts, increase income taxes on high-income earners and delay the automatic cuts to nondefense discretionary programs, including some education programs, until March 27, 2013. With the exception of Federal Impact Aid, cuts to educational programs would impact budgets for 2013-14. Federal Impact Aid cuts would affect the current year.

The deal is short term, and the current estimate of cuts to certain programs is estimated to be 5.9% for 2013-14 only. The estimate is based on assumptions in federal funding levels and cuts to Congressional spending caps. Absent these changes, the cut could be 8.2%.

LEAs should develop contingency plans for these federal sequestration cuts that could impact budgets for 2013-14.

Lottery

Lottery funding will be calculated in the same manner as prior years, except that through 2014-15, the following programs will be funded based on 2007-08 ADA rather than the prior year ADA:

- Adult Education
- Regional Occupational Center and Programs (ROC/P)

The estimates for 2012-13 and 2013-14 are \$124.25 and \$124 respectively per annual ADA (unrestricted), and for both 2012-13 and 2013-14 are \$30 per annual ADA (Proposition 20 restricted).

Mandated Costs

The Governor's Budget includes the addition of the Behavioral Intervention Plan (BIP) and Graduation Requirements programs to the Mandate Block Grant and includes \$100 million more in the grant to fund them.

The total funding budgeted in 2013-14 is \$266.6 million. Only \$41,000 is proposed for mandate claims filed under the traditional cost-based program.

Based on the Governor's proposal for 2013-14, Mandate Block Grant funding, as calculated using 2012-13 ADA, would fund \$47/ADA for school districts and \$24/ADA for charter schools. If implemented similar to last year's Mandate Block Grant, county offices of education would receive \$47/ADA plus \$1 per countywide ADA. LEAs can continue to elect to file mandate claims under the traditional process based on actual costs..

School districts also have the option to decline the Mandate Block Grant funding and continue to claim reimbursements under the existing mandate claims process with the same mandate requirements.

The mandates suspended in 2011-12 will continue to be suspended in 2013-14. No additional mandates are suspended for 2013-14.

See the Special Education section for further details on the recent actions of the Commission on State Mandates.

Quality Education Investment Act (QEIA)

The Education Trailer Bill (Chapter 38, 2012) moved the final year of the QEIA program from 2013-14 to 2014-15.

There are no changes to the funding rates for 2013-14, which are:

- \$500 per enrolled pupil for kindergarten and grades 1-3

- \$900 per enrolled pupil grades 4-8
- \$1,000 per enrolled pupil grades 9-12

Under the Governor's Proposed Budget, QEIA is funded outside the LCFF and is not flexible. The LCFF does not affect the funding of this program and future projections of revenue should be based on rates noted above.

Routine Restricted Maintenance

The Governor's Budget proposal eliminates the minimum contribution requirement for Routine Restricted Maintenance. The elimination is intended to be permanent.

It is recommended that LEAs develop staffing and supply allocations for Routine Maintenance to ensure the facilities are safe and maintained in good repair. Districts are not relieved of meeting any requirements under the Williams Act.

Targeted Instructional Improvement Grant (TIIG)

Under the LCFF, Targeted Instructional Improvement Grant (TIIG) funding is allocated to school districts currently receiving those funds as an add-on to the formula. The funds will not include a COLA and are fully unrestricted.

Transitional Kindergarten

Transitional Kindergarten is included in the grade span base grant for K-3 under the LCFF"

Transportation

Under the LCFF, transportation is allocated to school districts currently receiving those funds as an add-on to the formula. Special education transportation funding is included in the add-on. The funds will not include a COLA and are fully unrestricted. If the LCFF is not adopted, estimates of program funding should be based on current law and current district participation. The LCFF is silent on the funding hold harmless treatment for transportation JPAs.

Education Protection Act

The LCFF trailer bill includes clean up legislation that addresses the way EPA dollars are calculated. This legislation states that the basic aid determination is made exclusive of EPA dollars. Moreover, EPA dollars will reduce the state's obligation to fund state aid only to the extent that EPA dollars offset state aid in the prior year. Consistent with Proposition 30's promise, the effect of this language ensures that no district shall receive less than \$200 per ADA.

Basic Aid School Districts

The LCFF trailer bill provides a new definition of a basic aid district. The LCFF language states the determination of a basic aid district is made exclusive of funds received through EPA and further excludes revenues received through the LCFF hold harmless calculation.

Under current law and beginning with ABX4 2 (Chapter 2, 2009), basic aid districts have been subject to fair share reductions. Under current law, the fair share reduction is 9.57% in 2012-13, and will be 8.92% starting in 2013-14 as a result of SB 81, which shifted the midyear transportation trigger reductions to a one-time revenue limit reduction, including one-time fair share reductions for basic aid districts.

LCFF and Basic Aid-Funded School Districts

The details of the LCFF are covered earlier in this document. While similar to last year's proposal, the LCFF includes some significant changes that will affect basic aid-funded school districts differently, if the proposal is adopted in its current form. The new formula is intended to ensure that no school district loses state funding and that basic aid-funded school districts retain growth in property tax revenues. The LCFF also provides the determination of a basic aid district is made exclusive of EPA entitlements.

It is important for basic aid districts to carry higher than minimum reserves. Dependence on property taxes means dependence on assessed property values. Greater than minimum reserves provide a buffer should assessed values fall short of projections. Moreover, basic aid districts whose student population is growing do not receive additional funding.

Second Interim Recommendations for Basic Aid Districts:

Each basic aid district is uniquely funded. Some basic aid districts are only in basic aid status by virtue of the state's deficiated revenue limit while others are and will remain basic aid under the LCFF proposal. Also, basic aid districts receive varying levels of categorical funds, as reduced by the fair share calculation.

Through the hold harmless language of the LCFF each basic aid district is guaranteed to receive state aid equal to their 2012-13 categorical funding, after fair share reductions. Consistent with the current provisions of the EPA, basic aid districts will receive \$200 per ADA in 2012-13 and each year thereafter.

Through the implementation of the LCFF, basic aid districts who lose their basic aid status will receive a proportionate offset to the EPA minimum funding as state aid revenues grow through LCFF gap funding.

Consistent with the situational guidance as outlined in the LCFF section of this document, all districts need to work closely with their county offices of education in developing their projections for their Second Interim MYPs.

Necessary Small Schools

Several changes are proposed with regard to Necessary Small School funding calculations. The education trailer bill proposes a slight reduction in the threshold at which point a school district becomes eligible for Necessary Small School funding. This reduction is consistent across all grade levels and school types. The definition of the nearest other public elementary or high school, for necessary small school eligibility based on distance, is amended to include charter schools. The language regarding “the only high school maintained by a unified district” has been removed as a qualifying factor for Necessary Small School funding. Current law requires a review of the determinative factors to maintain necessary small high school status every five years. The trailer bill amends this code to require the status review every two years. Districts relying on Necessary Small School funding will want to review the trailer bill language carefully to ensure proper revenue calculations have been made for 2013-14 and beyond.

Charter Schools

The Governor’s proposal includes an increase of \$48.5 million for charter school ADA growth and includes charter schools in the LCFF. Like school districts, charters would receive a concentration grant that could be used for any educational purpose. However, charter schools would be limited to no more than the concentration grant increase provided to the school district where the charter school resides.

Other areas in the LCFF follow current law, such as in-lieu property tax transfers, and the continued use of the greater of current or prior year ADA that is exclusive to school districts.

Other details specific to charter schools can be found in the full version of the Common Message.

Child Care and Preschool Programs

The Governor’s 2013-14 Proposed State Budget does not include funding for Cost of Living Adjustments (COLA) otherwise included in the proposed new Proposition 98 funding model. The proposal continues the requirement that fees be assessed and collected for families with children in part-day preschool programs, families receiving wraparound child care services, or both, and that those fees cannot exceed 10% of the family’s total income.

Reserves for Economic Uncertainties

The revised 2009-10 enacted budget lowered the minimum reserve requirement levels for economic uncertainties to one-third the percentage level adopted by the State Board of Education as of May 1, 2009. SB 70 extended this provision for both 2010-11 and 2011-12. However, school districts are required to make progress in the 2012-13 fiscal year to return to compliance with the specified standards and criteria adopted by the State Board of Education. By fiscal year 2013-14, school districts must meet compliance and restore

the reserves to the percentage adopted by the State Board of Education as of May 1, 2009. The percentages established in the Criteria and Standards for reserves prior to the current enacted budget should be viewed as the bare minimum. If a school district reduces the minimum reserve levels, it will take budget reductions of twice the amount of the lowered reserve levels to fully restore the reserve by June 30, 2014. With the continued deferral of apportionments, it is still important to maintain higher levels of reserves for cash flow purposes.

Under the LCFF, MYPs carry additional risks in projecting English Language Learners, free and reduced price lunch eligibility and foster youth student counts, especially for small districts where these counts may fluctuate on a percentage basis. As these unduplicated percentages change from year to year, supplemental and concentration grant funding will vary. Because of this, strong reserve levels will continue to be critical under the LCFF model.

County offices of education and basic aid school districts are advised to maintain reserves much greater than the state-required minimum because they do not have the prior year ADA protection provided to school districts under Education Code 42238.5, whereby revenue limit funding is based on ADA for either the current or prior fiscal year, whichever is greater.

Negotiations

School districts considering a multi-year contract need to be very cautious and have contingency language that protects them from cost increases beyond their control (e.g., pension reform, health care reform and/or LCFF). The implementation of health care reform may incur unanticipated employer costs beyond the scope of bargaining. For this reason, districts are encouraged to exercise caution when bargaining ongoing commitments for health care benefits.

The LCFF will provide different funding increases, and in some cases no funding increases at all. This will place additional pressures on district to maintain competitive salaries where some districts may be in a better position to negotiate increases than others.

Another potential impact to salary costs is the threat of increased employer contributions for CalSTRS retirement benefits. Recently the CalSTRS board issued a report outlining options for funding its unfunded pension liability. Included in their report was an option to increase employer contributions above the current 8.25%. This report and its seven options will be forwarded to the Legislature for consideration.

Also, school districts should consider that the Proposition 30 sales tax expires at the end of 2016 and the income tax increase expires in 2018.

Summary

School district budgets should be managed with great awareness of the significant risk created by volatile state revenues. In these times of great change and continued economic uncertainty, districts need reserves that are much greater than the minimum.

School districts should continue to be cautious and focus on a multi-year strategy in recommending decisions and obtaining agreements. Attention should be focused on the MYPs for 2013-14 and beyond, with special emphasis on the funding variability associated with the LCFF. Financial projections and contingency plans should be developed accordingly.

We understand and appreciate the challenge of balancing fiscal solvency with ongoing pressures to restore programs and salaries after years of economic decline. The district that is proactive in maintaining fiscal contingency plans that allows for flexibility are best positioned to educate today's students as well as students of the future.

As always, thank you for all you do on behalf of the children of Marin County.

District Name	District Type	Average Daily Attendance	Free and Reduced Price Meal Percentage	English Learner Percentage	2011-12 Revenues from Formula Derived Sources Per ADA	2013-14 Per ADA	2014-15 per ADA	Full Implementation Per ADA Formula
Mountain Home Charter (Alternative)	UNIFIED	223	99.12%	0.00%	5,558	5,923	6,477	10,326
Marin County								
Bolinas-Stinson Union Elementary1	ELEMENTARY	110	32.77%	9.24%	20,534	20,534	20,534	20,534
Dixie Elementary1	ELEMENTARY	1,734	0.33%	8.54%	7,282	7,282	7,290	8,115
KentField Elementary1	ELEMENTARY	1,088	0.51%	3.74%	6,511	6,556	6,642	7,861
Laguna Joint Elementary2	ELEMENTARY	19	11.11%	61.11%	8,251	8,944	9,985	16,980
Lagunitas Elementary1	ELEMENTARY	272	23.64%	2.55%	8,462	8,462	8,462	8,544
Larkspur-Cort Madera1	ELEMENTARY	1,285	9.02%	3.45%	6,183	6,277	6,435	8,034
Lincoln Elementary2	ELEMENTARY	13	0.00%	11.11%	10,913	10,932	10,995	12,541
Mill Valley Elementary1	ELEMENTARY	2,712	4.41%	4.04%	6,454	6,511	6,613	7,923
Nicasio1	ELEMENTARY	41	5.00%	17.50%	15,739	15,739	15,739	15,739
Reed Union Elementary1	ELEMENTARY	1,273	2.00%	2.14%	9,255	9,255	9,255	9,255
Ross Elementary1	ELEMENTARY	343	0.29%	2.60%	10,419	10,419	10,419	10,419
San Rafael City Elementary	ELEMENTARY	3,887	58.25%	41.73%	6,447	6,705	7,103	10,133
Sausalito Elementary1	ELEMENTARY	156	86.58%	12.08%	27,873	27,873	27,873	27,873
Willow Creek Academy	ELEMENTARY	236	23.89%	12.96%	6,171	6,310	6,532	8,509
Union Joint Elementary2	ELEMENTARY	9	37.50%	37.50%	15,824	15,849	15,934	18,141
Ross Valley Elementary	ELEMENTARY	1,996	10.86%	2.76%	6,375	6,461	6,606	8,149
San Rafael City High1	HIGH	1,982	38.25%	14.00%	10,275	10,275	10,275	10,365
Tamalpais Union High1	HIGH	3,651	9.61%	1.17%	12,247	12,247	12,247	12,247
Novato Unified	UNIFIED	7,416	33.50%	16.54%	6,314	6,515	6,829	9,341
Novato Charter	UNIFIED	242	1.61%	0.80%	5,679	5,806	6,011	7,832
Shoreline Unified1	UNIFIED	531	47.70%	37.31%	14,655	14,655	14,655	14,655
Mariposa County								
Mariposa County Unified2	UNIFIED	1,889	47.86%	2.61%	7,479	7,709	8,067	10,892
Mendocino County								
Arena Union Elementary1	ELEMENTARY	213	54.29%	25.31%	10,252	10,252	10,252	10,252
Pacific Community Charter	ELEMENTARY	86	28.57%	4.40%	6,340	6,490	6,730	8,828
Manchester Union Elementary1	ELEMENTARY	49	57.41%	37.04%	11,011	11,011	11,011	11,011
Point Arena Joint Union High1	HIGH	155	53.26%	9.78%	20,547	20,547	20,547	20,547

“The Sequester Will Affect Us All”

By

Congressman Jared Huffman, District 2

Mary Jane Burke, Marin County Superintendent of Schools

The “sequester” of federal funds that you’ve been reading about isn’t just an abstract budget concept—it’s a set of abrupt, indiscriminate, across-the-board cuts that will have real economic consequences for the North Bay and for California. Unless Congress takes action, these spending cuts will affect every American.

We are facing a total of \$85 billion dollars in cuts--approximately \$42.7 billion from the defense budget, and \$42.7 billion from the rest of the discretionary budget. This comes on the heels of the \$1.5 trillion in recent cuts that economists tell us were single largest cause of the economic contraction at the end of 2012. We’ll feel the effects locally, statewide, and nationally:

- **Our children** will see reductions in key education programs. In California, 8,200 children will lose access to Head Start services that prepare disadvantaged preschool children for success in school. California will lose \$72 million in special education funds, meaning potential layoffs for hundreds of teachers, aides, and staff who work with children with disabilities. In addition, funding for primary and secondary education is at risk, including \$91 million in Title I funds for schools that serve disadvantaged students—meaning cuts in dozens of schools from Marin to the Oregon border.
- **Our families, the most vulnerable, and the elderly** will find diminished resources, meaning many will not get the care they need. These are not just abstract numbers in a ledger: these lost funds will have real consequences for real families. As many 600,000 low-income women and children across the country may be denied nutrition assistance when the federal WIC program is cut by more than \$300 million. Our state’s Department of Health Care Services will lose significant funding, meaning nearly 50,000 HIV tests will not be administered this year. In California, up to 2,000 disadvantaged and vulnerable children will no longer be covered by child care programs, and we will lose up to \$795,000 in assistance to victims of domestic violence.
- **Our economy**, which has begun a slow but steady recovery, may see the loss of up to 1 million jobs nationally – one study predicts 225,464 job losses in California alone. Small businesses will find loan guarantees scarce, cures for disease and new product development will be slowed as R&D funding is slashed, and workplace safety compromised by inspection reductions. California will lose about \$3.3 million for job training and placement services, which mean nearly 130,000 Californians will lose the support they need to find and keep a job.

It’s impossible to predict the depth of pain that this indiscriminate approach will have. What we do know is that every American will be affected.

As we speak to our community in the North Bay and along the coast, we hear time and again that Congress needs to work together to avert this sudden jolt to our economy. We agree. The previous Congress tried the strategy of governing through manufactured crises, and our economy paid the price. That needs to change.

The smarter, more responsible approach is for Congress to act on a bill that averts the sequester and replaces it with a balanced plan, such as the Van Hollen amendment. As a member of the House Budget Committee, I am calling on my colleagues to support such a balanced plan that honors our commitments to seniors and children, and includes meaningful revenues, as part of the mix. As the Marin County Superintendent of Schools, I am asking the extended school community to make their voices heard and to let Congress know how these cuts will affect our students, staff and schools.

Together, we know that your voice is critically important in this debate, and it will make a difference. If you want Congress to act to avert the sequester, now is the time to speak up.

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SAUSALITO MARIN CITY SCHOOL
DISTRICT

2012-2013 SECOND INTERIM

March 14, 2013

2012-2013 SECOND INERIM
DISTRICT CERTIFICATION OF INTERIM
REPORT
FOR THE FISCAL YEAR 2012-2013

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 14, 2013

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Paula F. Rigney

Telephone: 415-332-3190 ext. 205

Title: Bus. Manager

E-mail: prigney@smcsd.org

Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), eliminates the local match requirement for Deferred Maintenance from 2008-09 through 2014-15. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2011-12) annual payment? • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?		X
				X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since first interim in OPEB liabilities?		X
			X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since first interim in self-insurance liabilities?	X	
			n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)		X
			X	
			n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: • Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3)	n/a	
			n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

2012-2013 SECOND INERIM TABLE OF CONTENTS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2012-13 Original Budget	2012-13 Board Approved Operating Budget	2012-13 Actuals to Date	2012-13 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund				
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units	G	G	G	G
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units	G	G	G	G
53I	Tax Override Fund				
56I	Debt Service Fund	G	G	G	G
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
NCMOE	No Child Left Behind Maintenance of Effort				G
RLI	Revenue Limit Summary	S	S		S
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

2012-2013 SECOND INERIM

GENERAL FUND

FORM 01

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	3,441,147.00	3,422,396.00	2,274,197.35	3,442,247.00	19,851.00	0.6%
2) Federal Revenue		8100-8299	15,000.00	15,000.00	13,718.78	15,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	551,575.00	538,669.00	195,598.86	548,669.00	10,000.00	1.9%
4) Other Local Revenue		8600-8799	224,384.00	277,647.00	66,561.18	281,647.00	4,000.00	1.4%
5) TOTAL, REVENUES			4,232,106.00	4,253,712.00	2,550,076.17	4,287,563.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,169,294.00	1,007,247.00	511,774.35	968,308.00	38,939.00	3.9%
2) Classified Salaries		2000-2999	498,592.00	507,906.00	290,873.99	509,099.00	(1,193.00)	-0.2%
3) Employee Benefits		3000-3999	507,116.00	478,261.00	262,524.33	456,048.00	22,213.00	4.6%
4) Books and Supplies		4000-4999	81,155.00	82,755.00	43,912.95	82,755.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	633,482.00	736,298.00	285,508.12	721,248.00	15,050.00	2.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	348,276.00	348,276.00	183,836.87	348,276.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(12,488.00)	(12,488.00)	0.00	(21,478.00)	8,990.00	-72.0%
9) TOTAL, EXPENDITURES			3,225,427.00	3,148,255.00	1,578,430.61	3,064,256.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			1,006,679.00	1,105,457.00	971,645.56	1,223,307.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	209,851.00	209,851.00	195,767.00	209,851.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(992,784.00)	(1,090,211.00)	0.00	(1,152,383.00)	(62,172.00)	5.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,202,635.00)	(1,300,062.00)	(195,767.00)	(1,362,234.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(195,956.00)	(194,605.00)	775,878.56	(138,927.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,232,781.23	1,232,781.23		1,232,781.23	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,232,781.23	1,232,781.23		1,232,781.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,232,781.23	1,232,781.23		1,232,781.23		
2) Ending Balance, June 30 (E + F1e)			1,036,825.23	1,038,176.23		1,093,854.23		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	1,036,825.23	1,038,176.23		1,093,854.23		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	159,224.00	172,327.00	113,736.00	172,327.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	31,460.00	31,318.00	15,828.59	31,318.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	4,504,019.00	4,586,313.00	2,547,951.70	4,586,313.00	0.00	0.0%
Unsecured Roll Taxes		8042	101,716.00	103,229.00	101,260.33	103,229.00	0.00	0.0%
Prior Years' Taxes		8043	7,593.00	5,905.00	4,581.73	5,905.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			4,804,012.00	4,899,092.00	2,783,358.35	4,899,092.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit								
Transfers - Current Year	0000	8091	(20,422.00)	(20,422.00)	0.00	(20,422.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit								
Transfers - Current Year	All Other	8091	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	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(1,342,443.00)	(1,456,274.00)	(509,161.00)	(1,436,423.00)	19,851.00	-1.4%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			3,441,147.00	3,422,398.00	2,274,197.35	3,442,247.00	19,851.00	0.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	15,000.00	15,000.00	13,718.78	15,000.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290						
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,000.00	15,000.00	13,718.78	15,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	63,617.00	38,127.00	(9,693.00)	38,127.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	13,086.00	13,972.00	1,796.68	13,972.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	474,872.00	486,570.00	203,495.18	496,570.00	10,000.00	2.1%
TOTAL, OTHER STATE REVENUE			551,575.00	538,669.00	195,598.86	548,669.00	10,000.00	1.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	81,720.00	81,720.00	47,830.00	81,720.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	261.18	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	0.00	49,370.00	0.00	49,370.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	125,283.00	129,176.00	3,893.00	129,176.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	15,381.00	15,381.00	14,577.00	19,381.00	4,000.00	26.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			224,384.00	277,647.00	66,561.18	281,647.00	4,000.00	1.4%
TOTAL, REVENUES			4,232,106.00	4,253,712.00	2,550,076.17	4,287,563.00	33,851.00	0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	932,218.00	845,247.00	406,405.35	793,124.00	52,123.00	6.2%
Certificated Pupil Support Salaries		1200	72,076.00	0.00	13,184.00	13,184.00	(13,184.00)	New
Certificated Supervisors' and Administrators' Salaries		1300	152,000.00	147,000.00	85,750.00	147,000.00	0.00	0.0%
Other Certificated Salaries		1900	13,000.00	15,000.00	6,435.00	15,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,169,294.00	1,007,247.00	511,774.35	968,308.00	38,939.00	3.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,000.00	6,000.00	3,322.26	6,000.00	0.00	0.0%
Classified Support Salaries		2200	119,120.00	119,119.00	69,910.08	119,119.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	111,029.00	112,000.00	65,333.31	112,000.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	225,922.00	225,800.00	127,705.12	226,993.00	(1,193.00)	-0.5%
Other Classified Salaries		2900	40,521.00	44,987.00	24,603.22	44,987.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			498,592.00	507,906.00	290,873.99	509,099.00	(1,193.00)	-0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	88,977.00	75,644.00	36,919.17	71,996.00	3,648.00	4.8%
PERS		3201-3202	67,203.00	67,766.00	35,356.81	68,046.00	(280.00)	-0.4%
OASDI/Medicare/Alternative		3301-3302	60,689.00	58,596.00	31,730.80	58,056.00	540.00	0.9%
Health and Welfare Benefits		3401-3402	197,437.00	197,715.00	107,726.40	181,118.00	16,597.00	8.4%
Unemployment Insurance		3501-3502	26,865.00	16,617.00	8,772.07	16,156.00	461.00	2.8%
Workers' Compensation		3601-3602	36,952.00	33,460.00	17,663.51	32,233.00	1,227.00	3.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	28,993.00	28,443.00	24,355.57	28,443.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			507,116.00	478,261.00	262,524.33	456,048.00	22,213.00	4.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	11,655.00	10,619.00	253.34	10,619.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	58,892.00	61,528.00	33,895.75	61,528.00	0.00	0.0%
Noncapitalized Equipment		4400	10,608.00	10,608.00	9,763.86	10,608.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			81,155.00	82,755.00	43,912.95	82,755.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	9,925.00	30,825.00	1,139.17	10,825.00	20,000.00	64.9%
Dues and Memberships		5300	12,002.00	15,086.00	12,346.93	15,086.00	0.00	0.0%
Insurance		5400-5450	42,902.00	42,902.00	42,028.00	42,902.00	0.00	0.0%
Operations and Housekeeping Services		5500	117,952.00	117,952.00	61,258.16	117,952.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,800.00	18,850.00	7,515.58	18,850.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	394,008.00	469,790.00	139,891.49	474,740.00	(4,950.00)	-1.1%
Communications		5900	39,093.00	40,893.00	21,328.79	40,893.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			633,482.00	736,298.00	285,508.12	721,248.00	15,050.00	2.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	328,876.00	328,876.00	164,438.00	328,876.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	3,523.00	2,884.00	2,883.10	2,884.00	0.00	0.0%
Other Debt Service - Principal		7439	15,877.00	16,516.00	16,515.77	16,516.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			348,276.00	348,276.00	183,836.87	348,276.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(12,488.00)	(12,488.00)	0.00	(21,478.00)	8,990.00	-72.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(12,488.00)	(12,488.00)	0.00	(21,478.00)	8,990.00	-72.0%
TOTAL, EXPENDITURES			3,225,427.00	3,148,255.00	1,578,430.61	3,064,256.00	83,999.00	2.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	100,000.00	100,000.00	100,000.00	100,000.00	0.00	0.0%
To: Cafeteria Fund		7616	54,084.00	54,084.00	40,000.00	54,084.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	55,767.00	55,767.00	55,767.00	55,767.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			209,851.00	209,851.00	195,767.00	209,851.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(992,784.00)	(1,090,211.00)	0.00	(1,152,383.00)	(62,172.00)	5.7%
Contributions from Restricted Revenues		8990	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	0.0%
(e) TOTAL, CONTRIBUTIONS			(992,784.00)	(1,090,211.00)	0.00	(1,152,383.00)	(62,172.00)	5.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,202,635.00)	(1,300,062.00)	(195,767.00)	(1,362,234.00)	(62,172.00)	4.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	20,422.00	20,422.00	0.00	20,422.00	0.00	0.0%
2) Federal Revenue		8100-8299	194,978.00	294,037.00	85,326.02	279,338.00	(14,699.00)	-5.0%
3) Other State Revenue		8300-8599	214,337.00	241,780.00	130,254.40	317,624.00	75,844.00	31.4%
4) Other Local Revenue		8600-8799	798,031.00	813,897.00	354,409.49	832,331.00	18,434.00	2.3%
5) TOTAL, REVENUES			1,227,768.00	1,370,136.00	569,989.91	1,449,715.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	467,623.00	598,079.00	309,697.35	632,005.00	(33,926.00)	-5.7%
2) Classified Salaries		2000-2999	365,819.00	394,584.00	220,054.47	393,623.00	961.00	0.2%
3) Employee Benefits		3000-3999	274,484.00	303,344.00	160,371.69	309,234.00	(5,890.00)	-1.9%
4) Books and Supplies		4000-4999	55,017.00	216,888.00	151,591.87	197,171.00	19,717.00	9.1%
5) Services and Other Operating Expenditures		5000-5999	855,356.00	963,449.00	351,944.82	1,017,263.00	(53,814.00)	-5.6%
6) Capital Outlay		6000-6999	0.00	15,421.00	15,420.25	15,421.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	189,765.00	168,292.00	0.00	223,957.00	(55,665.00)	-33.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	12,488.00	12,488.00	0.00	21,478.00	(8,990.00)	-72.0%
9) TOTAL, EXPENDITURES			2,220,552.00	2,672,545.00	1,209,080.45	2,810,152.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(992,784.00)	(1,302,409.00)	(639,090.54)	(1,360,437.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	992,784.00	1,090,211.00	0.00	1,152,383.00	62,172.00	5.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			992,784.00	1,090,211.00	0.00	1,152,383.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(212,198.00)	(639,090.54)	(208,054.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	225,616.02	225,616.02		225,616.02	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			225,616.02	225,616.02		225,616.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			225,616.02	225,616.02		225,616.02		
2) Ending Balance, June 30 (E + F1e)			225,616.02	13,418.02		17,562.02		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	225,616.02	13,418.02		17,562.02		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	20,422.00	20,422.00	0.00	20,422.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			20,422.00	20,422.00	0.00	20,422.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	69,420.00	69,420.00	3,580.02	55,628.00	(13,792.00)	-19.9%
Special Education Discretionary Grants		8182	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	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/ASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	0.00	509.00	509.00	509.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-income and Neglected	3010	8290	98,583.00	195,425.00	60,752.00	195,425.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	23,218.00	24,926.00	20,475.00	24,926.00	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	200.00	200.00	0.00	200.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	3,557.00	3,557.00	0.00	2,650.00	(907.00)	-25.5%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			194,978.00	294,037.00	85,326.02	279,338.00	(14,699.00)	-5.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	465.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	98,584.00	98,584.00	38,963.00	174,428.00	75,844.00	76.9%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	3,238.00	4,146.00	908.90	4,146.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	112,050.00	139,050.00	90,382.50	139,050.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			214,337.00	241,780.00	130,254.40	317,624.00	75,844.00	31.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	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	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	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	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	629,300.00	645,166.00	250,804.49	645,166.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	168,731.00	168,731.00	103,605.00	187,165.00	18,434.00	10.9%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			798,031.00	813,897.00	354,409.49	832,331.00	18,434.00	2.3%
TOTAL, REVENUES			1,227,768.00	1,370,136.00	569,989.91	1,449,715.00	79,579.00	5.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	240,753.00	263,366.00	129,099.17	309,441.00	(46,075.00)	-17.5%
Certificated Pupil Support Salaries		1200	12,720.00	86,184.00	30,080.37	74,035.00	12,149.00	14.1%
Certificated Supervisors' and Administrators' Salaries		1300	207,850.00	236,209.00	142,197.81	236,209.00	0.00	0.0%
Other Certificated Salaries		1900	6,300.00	12,320.00	8,320.00	12,320.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			467,623.00	598,079.00	309,697.35	632,005.00	(33,926.00)	-5.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	205,864.00	227,445.00	124,950.50	226,484.00	961.00	0.4%
Classified Support Salaries		2200	66,475.00	70,475.00	38,500.19	70,475.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	77,822.00	77,822.00	45,221.19	77,822.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	2,708.00	2,707.95	2,708.00	0.00	0.0%
Other Classified Salaries		2900	15,658.00	16,134.00	8,674.64	16,134.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			365,819.00	394,584.00	220,054.47	393,623.00	961.00	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	38,217.00	45,596.00	24,064.26	50,183.00	(4,587.00)	-10.1%
PERS		3201-3202	41,528.00	45,706.00	21,762.32	43,323.00	2,383.00	5.2%
OASDI/Medicare/Alternative		3301-3302	35,055.00	39,674.00	21,185.44	40,476.00	(802.00)	-2.0%
Health and Welfare Benefits		3401-3402	121,340.00	132,585.00	72,356.44	133,620.00	(1,035.00)	-0.8%
Unemployment Insurance		3501-3502	13,407.00	10,946.00	5,999.11	11,561.00	(615.00)	-5.6%
Workers' Compensation		3601-3602	18,391.00	22,041.00	12,079.12	23,275.00	(1,234.00)	-5.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,546.00	6,796.00	2,925.00	6,796.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			274,484.00	303,344.00	160,371.69	309,234.00	(5,890.00)	-1.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,238.00	4,146.00	3,238.00	4,146.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	48,512.00	200,040.00	135,652.68	177,923.00	22,117.00	11.1%
Noncapitalized Equipment		4400	3,287.00	12,702.00	12,701.19	15,102.00	(2,400.00)	-18.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			55,017.00	216,888.00	151,591.87	197,171.00	19,717.00	9.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	30,000.00	30,000.00	6,672.47	28,503.00	1,497.00	5.0%
Travel and Conferences		5200	600.00	2,834.00	2,177.65	60,589.00	(57,755.00)	-2037.9%
Dues and Memberships		5300	2,392.00	2,392.00	1,258.00	2,392.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	67,000.00	77,615.00	23,894.48	78,615.00	(1,000.00)	-1.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	755,364.00	850,608.00	317,942.22	847,164.00	3,444.00	0.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			855,356.00	963,449.00	351,944.82	1,017,263.00	(53,814.00)	-5.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	15,421.00	15,420.25	15,421.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	15,421.00	15,420.25	15,421.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	168,292.00	168,292.00	0.00	223,957.00	(55,665.00)	-33.1%
Payments to JPAs		7143	21,473.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			189,765.00	168,292.00	0.00	223,957.00	(55,665.00)	-33.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	12,488.00	12,488.00	0.00	21,478.00	(8,990.00)	-72.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			12,488.00	12,488.00	0.00	21,478.00	(8,990.00)	-72.0%
TOTAL, EXPENDITURES			2,220,552.00	2,672,545.00	1,209,080.45	2,810,152.00	(137,607.00)	-5.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	992,784.00	1,090,211.00	0.00	1,152,383.00	62,172.00	5.7%
Contributions from Restricted Revenues		8990	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	0.0%
(e) TOTAL, CONTRIBUTIONS			992,784.00	1,090,211.00	0.00	1,152,383.00	62,172.00	5.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			992,784.00	1,090,211.00	0.00	1,152,383.00	(62,172.00)	5.7%

2012-13 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	3,461,569.00	3,442,818.00	2,274,197.35	3,462,669.00	19,851.00	0.6%
2) Federal Revenue		8100-8299	209,978.00	309,037.00	99,044.80	294,338.00	(14,699.00)	-4.8%
3) Other State Revenue		8300-8599	765,912.00	780,449.00	325,853.26	866,293.00	85,844.00	11.0%
4) Other Local Revenue		8600-8799	1,022,415.00	1,091,544.00	420,970.67	1,113,978.00	22,434.00	2.1%
5) TOTAL, REVENUES			5,459,874.00	5,623,848.00	3,120,066.08	5,737,278.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,636,917.00	1,605,326.00	821,471.70	1,600,313.00	5,013.00	0.3%
2) Classified Salaries		2000-2999	864,411.00	902,490.00	510,928.46	902,722.00	(232.00)	0.0%
3) Employee Benefits		3000-3999	781,600.00	781,605.00	422,896.02	765,282.00	16,323.00	2.1%
4) Books and Supplies		4000-4999	136,172.00	299,643.00	195,504.82	279,926.00	19,717.00	6.6%
5) Services and Other Operating Expenditures		5000-5999	1,488,838.00	1,699,747.00	637,452.94	1,738,511.00	(38,764.00)	-2.3%
6) Capital Outlay		6000-6999	0.00	15,421.00	15,420.25	15,421.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	538,041.00	516,568.00	183,836.87	572,233.00	(55,665.00)	-10.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,445,979.00	5,820,800.00	2,787,511.06	5,874,408.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,895.00	(196,952.00)	332,555.02	(137,130.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	209,851.00	209,851.00	195,767.00	209,851.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(209,851.00)	(209,851.00)	(195,767.00)	(209,851.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(195,956.00)	(406,803.00)	136,788.02	(346,981.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,458,397.25	1,458,397.25		1,458,397.25	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,458,397.25	1,458,397.25		1,458,397.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,458,397.25	1,458,397.25		1,458,397.25		
2) Ending Balance, June 30 (E + F1e)			1,262,441.25	1,051,594.25		1,111,416.25		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	225,818.02	13,418.02		17,562.02		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	1,036,825.23	1,038,176.23		1,093,854.23		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	159,224.00	172,327.00	113,736.00	172,327.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	31,460.00	31,318.00	15,828.59	31,318.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	4,504,019.00	4,586,313.00	2,547,951.70	4,586,313.00	0.00	0.0%
Unsecured Roll Taxes		8042	101,716.00	103,229.00	101,260.33	103,229.00	0.00	0.0%
Prior Years' Taxes		8043	7,593.00	5,905.00	4,581.73	5,905.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			4,604,012.00	4,699,092.00	2,783,358.35	4,699,092.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(20,422.00)	(20,422.00)	0.00	(20,422.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	20,422.00	20,422.00	0.00	20,422.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(1,342,443.00)	(1,456,274.00)	(509,161.00)	(1,436,423.00)	19,851.00	-1.4%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			3,461,569.00	3,442,818.00	2,274,197.35	3,462,669.00	19,851.00	0.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	15,000.00	15,000.00	13,718.78	15,000.00	0.00	0.0%
Special Education Entitlement		8181	69,420.00	69,420.00	3,590.02	55,628.00	(13,792.00)	-19.9%
Special Education Discretionary Grants		8182	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	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

2012-13 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3025-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	0.00	509.00	509.00	509.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	98,583.00	195,425.00	60,752.00	195,425.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	23,218.00	24,926.00	20,475.00	24,926.00	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	200.00	200.00	0.00	200.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	3,557.00	3,557.00	0.00	2,650.00	(907.00)	-25.5%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL FEDERAL REVENUE			209,978.00	309,037.00	99,044.80	294,338.00	(14,699.00)	-4.8%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	465.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	98,584.00	98,584.00	38,963.00	174,428.00	75,844.00	76.9%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	63,617.00	38,127.00	(9,693.00)	38,127.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	16,324.00	18,118.00	2,705.58	18,118.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	112,050.00	139,050.00	90,382.50	139,050.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	474,872.00	486,570.00	203,495.18	496,570.00	10,000.00	2.1%
TOTAL, OTHER STATE REVENUE			765,912.00	780,449.00	325,853.26	866,293.00	85,844.00	11.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	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	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	81,720.00	81,720.00	47,830.00	81,720.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	261.18	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	49,370.00	0.00	49,370.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	125,283.00	129,176.00	3,893.00	129,176.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	644,681.00	660,547.00	265,381.49	664,547.00	4,000.00	0.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	168,731.00	168,731.00	103,605.00	187,165.00	18,434.00	10.9%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

2012-13 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,022,415.00	1,091,544.00	420,970.67	1,113,978.00	22,434.00	2.1%
TOTAL, REVENUES			5,459,874.00	5,623,848.00	3,120,066.08	5,737,278.00	113,430.00	2.0%

2012-13 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,172,971.00	1,108,613.00	535,504.52	1,102,565.00	6,048.00	0.5%
Certificated Pupil Support Salaries		1200	84,796.00	86,184.00	43,264.37	87,219.00	(1,035.00)	-1.2%
Certificated Supervisors' and Administrators' Salaries		1300	359,850.00	383,209.00	227,947.81	383,209.00	0.00	0.0%
Other Certificated Salaries		1900	19,300.00	27,320.00	14,755.00	27,320.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,636,917.00	1,605,326.00	821,471.70	1,600,313.00	5,013.00	0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	207,864.00	233,445.00	128,272.76	232,484.00	961.00	0.4%
Classified Support Salaries		2200	185,595.00	189,594.00	108,410.27	189,594.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	188,851.00	189,822.00	110,554.50	189,822.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	225,922.00	228,508.00	130,413.07	229,701.00	(1,193.00)	-0.5%
Other Classified Salaries		2900	56,179.00	61,121.00	33,277.86	61,121.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			864,411.00	902,490.00	510,928.46	902,722.00	(232.00)	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	127,194.00	121,240.00	60,983.43	122,179.00	(939.00)	-0.8%
PERS		3201-3202	108,731.00	113,492.00	57,119.13	111,369.00	2,123.00	1.9%
OASDI/Medicare/Alternative		3301-3302	95,744.00	98,270.00	52,916.24	98,532.00	(262.00)	-0.3%
Health and Welfare Benefits		3401-3402	318,777.00	330,300.00	180,082.84	314,738.00	15,562.00	4.7%
Unemployment Insurance		3501-3502	40,272.00	27,563.00	14,771.18	27,717.00	(154.00)	-0.6%
Workers' Compensation		3601-3602	55,343.00	55,501.00	29,742.63	55,508.00	(7.00)	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	35,539.00	35,239.00	27,280.57	35,239.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			781,600.00	781,605.00	422,896.02	765,282.00	16,323.00	2.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	14,893.00	14,765.00	3,491.34	14,765.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	107,404.00	261,568.00	169,548.43	239,451.00	22,117.00	8.5%
Noncapitalized Equipment		4400	13,875.00	23,310.00	22,465.05	25,710.00	(2,400.00)	-10.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			136,172.00	299,643.00	195,504.82	279,926.00	19,717.00	6.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	30,000.00	30,000.00	6,672.47	28,503.00	1,497.00	5.0%
Travel and Conferences		5200	10,525.00	33,659.00	3,316.82	71,414.00	(37,755.00)	-112.2%
Dues and Memberships		5300	14,394.00	17,478.00	13,604.93	17,478.00	0.00	0.0%
Insurance		5400-5450	42,902.00	42,902.00	42,028.00	42,902.00	0.00	0.0%
Operations and Housekeeping Services		5500	117,952.00	117,952.00	61,258.16	117,952.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	84,600.00	96,465.00	31,410.06	97,465.00	(1,000.00)	-1.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,149,372.00	1,320,398.00	457,833.71	1,321,904.00	(1,506.00)	-0.1%
Communications		5900	39,093.00	40,893.00	21,328.79	40,893.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,488,838.00	1,699,747.00	637,452.94	1,738,511.00	(38,764.00)	-2.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	15,421.00	15,420.25	15,421.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	15,421.00	15,420.25	15,421.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	168,292.00	168,292.00	0.00	223,957.00	(55,665.00)	-33.1%
Payments to JPAs		7143	21,473.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	328,876.00	328,876.00	164,438.00	328,876.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	3,523.00	2,884.00	2,883.10	2,884.00	0.00	0.0%
Other Debt Service - Principal		7439	15,877.00	16,516.00	16,515.77	16,516.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			538,041.00	516,568.00	183,836.87	572,233.00	(55,665.00)	-10.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,445,979.00	5,820,800.00	2,787,511.06	5,874,408.00	(53,608.00)	-0.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	100,000.00	100,000.00	100,000.00	100,000.00	0.00	0.0%
To: Cafeteria Fund		7616	54,084.00	54,084.00	40,000.00	54,084.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	55,767.00	55,767.00	55,767.00	55,767.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			209,851.00	209,851.00	195,767.00	209,851.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(209,851.00)	(209,851.00)	(195,767.00)	(209,851.00)	0.00	0.0%

Resource	Description	2012-13
		Projected Year Totals
6286	English Language Acquisition Program, Teac	0.35
6300	Lottery: Instructional Materials	1,477.08
7090	Economic Impact Aid (EIA)	7,974.80
9010	Other Restricted Local	8,109.79
Total, Restricted Balance		17,562.02

2012-2013 SECOND INERIM

GENERAL FUND

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	92,400.00	92,400.00	21,241.50	92,400.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,900.00	6,900.00	1,485.14	6,900.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	2.93	0.00	0.00	0.0%
5) TOTAL REVENUES			99,300.00	99,300.00	22,729.57	99,300.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	29,981.00	31,752.00	16,728.81	31,752.00	0.00	0.0%
3) Employee Benefits		3000-3999	14,169.00	14,415.00	6,003.18	14,415.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	109,234.00	107,217.00	48,473.37	107,217.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			153,384.00	153,384.00	71,205.36	153,384.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(54,084.00)	(54,084.00)	(48,475.79)	(54,084.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8800-8929	54,084.00	54,084.00	40,000.00	54,084.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			54,084.00	54,084.00	40,000.00	54,084.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(8,475.79)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Child Nutrition Programs		8220	92,400.00	92,400.00	21,241.50	92,400.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL FEDERAL REVENUE			92,400.00	92,400.00	21,241.50	92,400.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	6,900.00	6,900.00	1,485.14	6,900.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER STATE REVENUE			6,900.00	6,900.00	1,485.14	6,900.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	2.93	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			0.00	0.00	2.93	0.00	0.00	0.0%
TOTAL REVENUES			99,300.00	99,300.00	22,729.57	99,300.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	29,981.00	31,752.00	16,728.81	31,752.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			29,981.00	31,752.00	16,728.81	31,752.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	3,419.00	3,625.00	1,910.47	3,625.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,294.00	2,429.00	1,327.16	2,429.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	7,307.00	7,307.00	2,210.65	7,307.00	0.00	0.0%
Unemployment Insurance		3501-3502	484.00	350.00	184.01	350.00	0.00	0.0%
Workers' Compensation		3601-3602	665.00	704.00	370.89	704.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			14,169.00	14,415.00	6,003.18	14,415.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professionals/Consulting Services and Operating Expenditures		5800	109,234.00	107,217.00	48,473.37	107,217.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			109,234.00	107,217.00	48,473.37	107,217.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			153,384.00	153,384.00	71,205.36	153,384.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	54,084.00	54,084.00	40,000.00	54,084.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			54,084.00	54,084.00	40,000.00	54,084.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			54,084.00	54,084.00	40,000.00	54,084.00		

Resource	Description	2012/13 Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40.00	40.00	50.50	40.00	0.00	0.0%
5) TOTAL REVENUES			40.00	40.00	50.50	40.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	30,000.00	60,000.00	23,204.98	60,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	105,000.00	221,780.00	7,340.00	221,780.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			135,000.00	281,780.00	30,544.98	281,780.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(134,960.00)	(281,740.00)	(30,494.48)	(281,740.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	100,000.00	100,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	100,000.00	100,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(34,960.00)	(181,740.00)	69,505.52	(181,740.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	181,780.43	181,780.43		181,780.43	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			181,780.43	181,780.43		181,780.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			181,780.43	181,780.43		181,780.43		
2) Ending Balance, June 30 (E + F1e)			146,820.43	40.43		40.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9760	146,820.43	40.43		40.43		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	40.00	40.00	50.50	40.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40.00	40.00	50.50	40.00	0.00	0.0%
TOTAL REVENUES			40.00	40.00	50.50	40.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,000.00	60,000.00	23,204.98	60,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,000.00	60,000.00	23,204.98	60,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	105,000.00	221,780.00	7,340.00	221,780.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			105,000.00	221,780.00	7,340.00	221,780.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			135,000.00	281,780.00	30,544.98	281,780.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General, Special Reserve, & Building Funds		8915	100,000.00	100,000.00	100,000.00	100,000.00	0.00	0.0%
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	100,000.00	100,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			100,000.00	100,000.00	100,000.00	100,000.00		

		2012/13
Resource	Description	Projected Year Totals

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	500.00	79.21	500.00	0.00	0.0%
5) TOTAL REVENUES			500.00	500.00	79.21	500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			500.00	500.00	79.21	500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	90,000.00	90,000.00	(90,000.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	(90,000.00)	(90,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			500.00	500.00	(89,920.79)	(89,500.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	262,005.49	262,005.49		262,005.49	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			262,005.49	262,005.49		262,005.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			262,005.49	262,005.49		262,005.49		
2) Ending Balance, June 30 (E + F1e)			262,505.49	262,505.49		172,505.49		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	262,505.49	262,505.49		172,505.49		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	79.21	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	500.00	79.21	500.00	0.00	0.0%
TOTAL REVENUES			500.00	500.00	79.21	500.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	90,000.00	90,000.00	(90,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	90,000.00	90,000.00	(90,000.00)	New
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	(90,000.00)	(90,000.00)		

		2012/13
Resource	Description	Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.08	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.08	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.08	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	245.51	245.51		245.51	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			245.51	245.51		245.51		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			245.51	245.51		245.51		
2) Ending Balance, June 30 (E + F1e)			245.51	245.51		245.51		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	245.51	245.51		245.51		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		6281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue		6290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	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	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8819	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2012/13
		Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.18	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.18	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B5)			0.00	0.00	0.18	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.18	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	589.30	589.30		589.30	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			589.30	589.30		589.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			589.30	589.30		589.30		
2) Ending Balance, June 30 (E + F1e)			589.30	589.30		589.30		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	589.30	589.30		589.30		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.18	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.18	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.18	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In:		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			0.00	0.00	0.00	0.00		

Resource	Description	2012/13
		Projected Year Totals
7710	State School Facilities Projects	589.30
Total, Restricted Balance		589.30

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	475,200.00	475,200.00	475,061.36	475,200.00	0.00	0.0%
5) TOTAL REVENUES			475,200.00	475,200.00	475,061.36	475,200.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	48,500.00	48,500.00	30,218.20	48,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	30,000.00	30,000.00	93,630.39	140,000.00	(110,000.00)	-366.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	536,767.00	536,767.00	76,264.64	536,767.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			615,267.00	615,267.00	200,113.23	725,267.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)								
			(140,067.00)	(140,067.00)	274,948.13	(250,067.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	55,767.00	55,767.00	145,767.00	145,767.00	90,000.00	161.4%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			55,767.00	55,767.00	145,767.00	145,767.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(84,300.00)	(84,300.00)	420,715.13	(104,300.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	120,473.09	120,473.09		120,473.09	0.00	0.0%
b) Audit Adjustments		9793	(13,903.03)	(13,903.03)		(13,903.03)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			106,570.06	106,570.06		106,570.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			106,570.06	106,570.06		106,570.06		
2) Ending Balance, June 30 (E + F1e)			22,270.06	22,270.06		2,270.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9750	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	22,270.06	22,270.06		2,270.06		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	475,000.00	475,000.00	475,000.00	475,000.00	0.00	0.0%
Interest		8660	200.00	200.00	81.36	200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			475,200.00	475,200.00	475,081.36	475,200.00	0.00	0.0%
TOTAL REVENUES			475,200.00	475,200.00	475,081.36	475,200.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	48,500.00	48,500.00	30,218.20	48,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			48,500.00	48,500.00	30,218.20	48,500.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	30,000.00	30,000.00	93,630.39	140,000.00	(110,000.00)	-366.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			30,000.00	30,000.00	93,630.39	140,000.00	(110,000.00)	-366.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	20,500.00	20,500.00	20,498.18	20,500.00	0.00	0.0%
Other Debt Service - Principal		7439	516,267.00	516,267.00	55,766.46	516,267.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			536,767.00	536,767.00	76,264.64	536,767.00	0.00	0.0%
TOTAL EXPENDITURES			615,267.00	615,267.00	200,113.23	725,267.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	55,767.00	55,767.00	145,767.00	145,767.00	90,000.00	161.4%
(a) TOTAL, INTERFUND TRANSFERS IN			55,767.00	55,767.00	145,767.00	145,767.00	90,000.00	161.4%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			55,767.00	55,767.00	145,767.00	145,767.00		

		2012/13
Resource	Description	Projected Year Totals
Total, Restricted Balance		0.00

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	56.74	56.74		56.74	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56.74	56.74		56.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56.74	56.74		56.74		
2) Ending Balance, June 30 (E + F1e)			56.74	56.74		56.74		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9766	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	56.74	56.74		56.74		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue		6290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	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	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7436	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			0.00	0.00	0.00	0.00		

Resource	Description	2012/13
		Projected Year Totals
Total, Restricted Balance		0.00

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	22,978.49	22,978.49		22,978.49	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,978.49	22,978.49		22,978.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,978.49	22,978.49		22,978.49		
2) Ending Balance, June 30 (E + F1e)			22,978.49	22,978.49		22,978.49		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	22,978.49	22,978.49		22,978.49		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2012/13
		Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2599	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8800-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	323,512.70	323,512.70		323,512.70	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			323,512.70	323,512.70		323,512.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			323,512.70	323,512.70		323,512.70		
2) Ending Balance, June 30 (E + F1e)			323,512.70	323,512.70		323,512.70		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	323,512.70	323,512.70		323,512.70		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

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

		2012/13
Resource	Description	Projected Year Totals

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	600,418.27	600,418.27		600,418.27	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			600,418.27	600,418.27		600,418.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			600,418.27	600,418.27		600,418.27		
2) Ending Balance, June 30 (E + F1e)			600,418.27	600,418.27		600,418.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	600,418.27	600,418.27		600,418.27		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

		2012/13
Resource	Description	Projected Year Totals

2012-2013 SECOND INERIM
GENERAL FUND
AVERAGE DAILY ATTENDANCE

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	131.13	131.13	119.59	132.75	1.62	1%
2. Special Education	0.00	0.00	0.00	0.00	0.00	0%
HIGH SCHOOL						
3. General Education	0.00	0.00	0.00	0.00	0.00	0%
4. Special Education	0.00	0.00	0.00	0.00	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	0.00	0.00	0.00	0.00	0.00	0%
7. TOTAL, K-12 ADA	131.13	131.13	119.59	132.75	1.62	1%
8. ADA for Necessary Small Schools also included in lines 1 - 4	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	131.13	131.13	119.59	132.75	1.62	1%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
21. Charter ADA funded thru 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)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%

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

2012-2013 SECOND INERIM
GENERAL FUND
CASH FLOW WORKSHEET

Second Interim
2012-13 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)

Sausalito Marin City Elementary
Marin County

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):			1,467,462.83	994,159.46	431,691.57	175,479.78	(8,352.96)	(331,004.15)	1,893,756.43	1,623,212.40
A. BEGINNING CASH										
B. RECEIPTS										
Revenue Limit Sources				10,453.00	45,140.00	13,968.00		33,835.00	10,340.00	0.00
Principal Apportionment	8010-8019						99,061.99	2,533,981.95	36,578.41	(193,966.00)
Property Taxes	8020-8079		0.00	(72,737.00)	(145,475.00)	(96,983.00)	(96,983.00)	(96,983.00)	0.00	0.00
Miscellaneous Funds	8080-8099		509.00	618.11	0.00	7,197.00	24,947.00	4,027.26	81,227.00	84,651.00
Federal Revenue	8100-8299		1,650.00	(137.00)	3,147.97	175,039.40	41,921.00	42,936.00	43,464.79	406,749.12
Other State Revenue	8300-8599		7,333.50		98,591.17	79,031.00		116,918.00	117,447.00	
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929					20,841.00		0.00		
All Other Financing Sources	8930-8979		9,492.50	(61,802.89)	1,404.14	199,093.40	68,946.99	2,634,715.21	289,057.20	297,434.12
TOTAL RECEIPTS										
C. DISBURSEMENTS			44,704.79	43,132.67	137,492.65	155,980.95	147,587.96	147,258.35	145,314.33	150,904.03
Certificated Salaries	1000-1999		42,429.76	64,872.88	80,731.97	84,378.78	79,488.14	79,737.51	79,289.42	78,709.59
Classified Salaries	2000-2999		42,542.65	36,483.00	61,199.43	93,442.42	63,933.29	63,574.40	62,720.83	62,500.71
Employee Benefits	3000-3999		80,189.09	75,806.62	8,979.23	0.00	0.00	0.00	0.00	0.00
Books and Supplies	4000-4999		69,503.73	119,751.12	63,800.03	105,947.09	116,455.58	90,364.57	102,160.70	120,533.70
Services	5000-5999		4,600.25	10,820.00	0.00			0.00	0.00	0.00
Capital Outlay	6000-6599			19,398.87	82,219.00			82,219.00	155,767.00	0.00
Other Outgo	7000-7499					40,000.00		100,000.00		0.00
Interfund Transfers Out	7600-7829		9,508.55	7,976.84	(3,300.12)	7,668.90	0.00			
All Other Financing Uses	7630-7699		293,478.82	378,242.00	431,122.19	487,418.14	407,464.97	563,153.83	545,252.28	412,648.03
TOTAL DISBURSEMENTS										
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not in Treasury	9111-9199				173,730.26	112,160.90	32,325.79	111,067.60	23,689.16	11,658.85
Accounts Receivable	9200-9299		54,152.55	31,437.84		0.00				
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340		0.00	54,152.55	173,730.26	112,160.90	32,325.79	111,067.60	23,689.16	11,658.85
SUBTOTAL ASSETS										
Liabilities										
Accounts Payable	9500-9599		233,961.05	145,884.00	3,524.12		47,784.26	(48,631.60)	30,238.11	(6,074.00)
Due To Other Funds	9610						0.00			
Current Loans	9640									
Deferred Revenues	9650		0.00	233,961.05	145,884.00	3,524.12	47,784.26	(48,631.60)	30,238.11	(6,074.00)
SUBTOTAL LIABILITIES										
Nonoperating										
Suspense Clearing	9910		(9,508.55)	(7,976.84)	3,300.12	(7,668.90)	31,325.26	(6,500.00)	(7,800.00)	(7,500.00)
TOTAL BALANCE SHEET TRANSACTIONS			0.00	(189,317.05)	(122,423.00)	173,506.26	104,492.00	153,199.20	(14,348.95)	10,232.85
E. NET INCREASE/DECREASE (B - C + D)			(473,303.37)	(562,467.89)	(256,211.79)	(183,832.74)	(322,651.19)	2,224,760.58	(270,544.03)	(104,981.06)
F. ENDING CASH (A + E)			994,159.46	431,691.57	175,479.78	(8,352.96)	(331,004.15)	1,893,756.43	1,623,212.40	1,518,231.34
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Second Interim
2012-13 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		1,518,231.34	1,100,994.02	2,416,510.63	2,087,348.54				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019	0.00	0.00	1,698.97	0.00	17,996.91	56,892.03	190,323.91	
Property Taxes	8020-8079	0.00	1,896,601.39	0.00	186,451.43	57,148.84	(25,910.17)	4,783,913.64	
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	(3,719.36)	(39,743.80)	(729,576.64)	(1,475,166.80)	
Federal Revenue	8100-8299	0.00	28,394.27	32,210.30	32,207.88	128,318.02	83,000.18	422,656.02	
Other State Revenue	8300-8599	0.00	3,690.36	40,767.97	81,161.35	266,077.98	347,820.16	1,132,190.98	
Other Local Revenue	8600-8799	4,833.48	599,351.34	8,134.74	9,389.03	102,000.88	(333,800.38)	1,215,978.88	
Interfund Transfers In	8910-8929				0.00			0.00	
All Other Financing Sources	8930-8979							20,841.00	
TOTAL RECEIPTS		4,833.48	2,528,037.36	82,811.98	305,490.33	531,798.63	(601,574.82)	6,289,737.63	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	148,506.66	148,506.66	148,506.66	148,505.16	0.00	33,912.13	1,600,313.00	
Classified Salaries	2000-2999	77,417.78	77,417.78	76,262.77	79,280.13	0.00	2,705.49	902,722.00	
Employee Benefits	3000-3999	73,987.84	73,987.84	73,987.84	72,931.88	0.00	0.00	781,292.13	
Books and Supplies	4000-4999	0.00	52,973.54	52,973.54	8,003.97	0.00	0.00	279,925.99	
Services	5000-5999	114,188.44	113,560.69	113,216.80	600,445.87	0.00	8,582.68	1,738,511.00	
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.75	15,421.00	
Other Outgo	7000-7499	0.00	581,223.00	0.00	0.00		(348,593.87)	572,233.00	
Interfund Transfers Out	7600-7629	0.00	209,851.00	0.00		0.00	(140,000.00)	209,851.00	
All Other Financing Uses	7630-7699							21,854.17	
TOTAL DISBURSEMENTS		414,100.72	1,257,520.51	484,947.61	910,167.01	0.00	(443,392.82)	6,122,123.29	0.00
D. BALANCE SHEET TRANSACTIONS									
Assets								0.00	
Cash Not In Treasury	9111-9199							698,946.62	
Accounts Receivable	9200-9299	6,800.00	60,947.31	60,313.54	20,662.82			0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							698,946.62	
SUBTOTAL ASSETS		6,800.00	60,947.31	60,313.54	20,662.82	0.00	0.00	698,946.62	
Liabilities								543,139.45	
Accounts Payable	9500-9599	7,970.08	9,647.55	140.00	118,695.88			0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							543,139.45	
SUBTOTAL LIABILITIES		7,970.08	9,647.55	140.00	118,695.88	0.00	0.00	543,139.45	
Nonoperating								(39,128.91)	
Suspense Clearing	9910	(6,800.00)	(6,300.00)	(7,200.00)	(6,500.00)				
TOTAL BALANCE SHEET TRANSACTIONS		(7,970.08)	44,999.76	52,973.54	(104,533.06)	0.00	0.00	116,678.26	
E. NET INCREASE/DECREASE (B - C + D)		(417,237.32)	1,315,516.61	(329,162.09)	(709,209.74)	531,798.63	(158,182.00)	284,292.60	0.00
F. ENDING CASH (A + E)		1,100,994.02	2,416,510.63	2,087,348.54	1,378,138.80				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,751,755.43	

Second Interim
2012-13 INTERIM REPORT
Cashflow Worksheet - Budget Year (2)

21 65474 0000000
Form CASH

Sausalito Marin City Elementary
Marin County

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			1,378,138.80	907,743.98	353,251.93	93,739.62	(82,424.22)	(454,748.20)	1,659,188.83	1,455,822.18
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment	8010-8019			10,453.00	45,140.00	13,968.00		33,835.00	10,340.00	
Property Taxes	8020-8079						99,061.99	2,488,667.43	8,859.63	28,265.09
Miscellaneous Funds	8080-8099			(72,737.00)	(145,475.00)	(96,983.00)	(96,983.00)	(84,241.00)	(84,241.00)	(84,241.00)
Federal Revenue	8100-8299		509.00	618.11		7,196.90		11,237.00	52,029.79	
Other State Revenue	8300-8599		1,650.00	(138.00)	3,147.97	175,039.50	41,921.00	63,992.00	112,928.59	
Other Local Revenue	8600-8799		733.50		98,591.17	79,031.00	6,600.00	163,161.13	100,420.14	162,971.18
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979					20,841.00				
TOTAL RECEIPTS			2,892.50	(61,803.89)	1,404.14	199,093.40	50,599.99	2,676,651.56	200,337.15	106,995.27
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		44,704.79	43,132.67	137,492.65	155,980.95	147,587.96	125,038.90	104,556.60	130,620.20
Classified Salaries	2000-2999		42,429.76	64,872.88	80,731.97	84,378.78	79,488.14	75,055.95	82,434.66	82,376.15
Employee Benefits	3000-3999		42,542.65	36,483.00	61,199.43	93,442.42	63,933.29	56,216.19	65,519.75	57,894.59
Books and Supplies	4000-4999		149,692.82	195,557.74	0.00	0.00	0.00	124,183.74	0.00	0.00
Services	5000-5999		4,800.25	10,820.00	72,779.26	105,947.09	115,455.58	0.75	141,885.45	136,289.38
Capital Outlay	6000-6999			19,398.87	82,219.00			82,219.00	9,307.34	54,710.00
Other Outgo	7000-7499					40,000.00		100,000.00		47,921.85
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			283,970.27	370,265.16	434,422.31	479,749.24	406,464.97	562,714.53	403,703.80	509,812.17
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199									44,805.00
Accounts Receivable	9200-9299		44,644.00	23,461.00	173,281.86	104,492.00				
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL ASSETS			0.00	44,644.00	23,461.00	173,281.86	104,492.00	0.00	0.00	44,805.00
Liabilities										
Accounts Payable	9500-9599		233,961.05	145,884.00	(224.00)		16,459.00			224.00
Due To Other Funds	9610									
Current Loans	9640									
Deferred Revenues	9650									
SUBTOTAL LIABILITIES			0.00	233,961.05	145,884.00	(224.00)	0.00	16,459.00	0.00	224.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET			0.00	(189,317.05)	(122,423.00)	173,505.86	104,492.00	(16,459.00)	0.00	44,581.00
TRANSACTIONS										
E. NET INCREASE/DECREASE (B - C + D)			(470,394.82)	(554,492.05)	(259,512.31)	(176,163.84)	(372,323.98)	2,113,937.03	(203,366.65)	(358,235.90)
F. ENDING CASH (A + E)			907,743.98	353,251.93	93,739.62	(82,424.22)	(454,748.20)	1,659,188.83	1,455,822.18	1,097,586.28
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
A. BEGINNING CASH		1,097,586.28	645,457.47	1,990,728.50	1,626,442.64				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019			1,698.97	(3,719.36)		60,611.39	172,327.00	
Property Taxes	8020-8079		1,896,601.39		186,451.43		18,858.03	4,726,764.99	
Miscellaneous Funds	8080-8099	(84,241.00)	(84,241.00)	(84,241.00)	(145,475.00)		(621,580.00)	(1,684,879.00)	
Federal Revenue	8100-8299		28,394.27	32,210.30	32,207.88		144,633.75	309,037.00	
Other State Revenue	8300-8599	1.00	3,690.36	40,767.97	81,161.35		256,287.26	780,449.00	
Other Local Revenue	8600-8799	4,833.48	599,351.34	8,134.74	9,389.03		(141,672.71)	1,091,544.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							20,841.00	
TOTAL RECEIPTS		(79,406.52)	2,443,796.36	(1,429.02)	160,015.33	0.00	(282,862.28)	5,416,283.99	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	126,580.60	126,580.60	126,580.60	126,579.32		(40,552.84)	1,354,883.00	
Classified Salaries	2000-2999	62,755.41	62,755.41	61,819.19	64,265.05		(121,888.32)	721,675.00	
Employee Benefits	3000-3999	62,698.66	62,698.66	62,698.66	61,803.81		25,502.89	752,634.00	
Books and Supplies	4000-4999	0.00	0.00	0.00	0.00		(209,508.30)	259,926.00	
Services	5000-5999	112,717.54	112,097.89	111,758.42	592,711.37		(146,529.98)	1,370,533.00	
Capital Outlay	6000-6599		516,568.00				(70,189.21)	694,233.00	
Other Outgo	7000-7499		209,851.00				(287,921.85)	109,851.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		364,752.21	1,090,551.56	362,856.84	845,359.55	0.00	(850,887.61)	5,263,735.00	0.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299				(342,596.39)			48,087.47	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	(342,596.39)	0.00	0.00	48,087.47	
Liabilities									
Accounts Payable	9500-9599	7,970.08	7,973.77		(365,887.73)			46,360.17	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		7,970.08	7,973.77	0.00	(365,887.73)	0.00	0.00	46,360.17	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		(7,970.08)	(7,973.77)	0.00	23,291.34	0.00	0.00	1,727.30	
E. NET INCREASE/DECREASE (B - C + D)		(452,128.81)	1,345,271.03	(364,285.86)	(662,052.88)	0.00	568,025.33	154,276.29	0.00
F. ENDING CASH (A + E)		645,457.47	1,990,728.50	1,626,442.64	964,389.76				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,532,415.09	

2012-2013 SECOND INERIM
GENERAL FUND
MULTI YEAR PROJECTIONS IN SACS
FORMAT

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	3,442,247.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,941.95	0.00%	6,941.95	0.00%	6,941.95
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RLI, line 5b, ID 0719)		0.00	0.00%	0.00	0.00%	
c. Revenue Limit ADA (Form RLI, line 5c, ID 0033)		132.75	-9.91%	119.59	0.00%	119.59
d. Total Base Revenue Limit ([Line A1a plus A1b] times A1c) (ID 0034, 0724)		921,543.86	-9.91%	830,187.80	0.00%	830,187.80
e. Other Revenue Limit (Form RLI, lines 6 thru 14)		0.00	0.00%	0.00	0.00%	0.00
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		921,543.86	-9.91%	830,187.80	0.00%	830,187.80
g. Deficit Factor (Form RLI, line 16)		0.77728	0.00%	0.77728	0.00%	0.77728
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		716,297.61	-9.91%	645,288.37	0.00%	645,288.37
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		3,969,711.39	0.99%	4,008,914.63	1.79%	4,080,524.63
j. Revenue Limit Transfers (Objects 8091 and 8097)		(1,456,845.00)	17.04%	(1,705,101.00)	14.56%	(1,953,357.00)
k. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		213,083.00	0.68%	214,531.00	0.00%	214,531.00
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		3,442,247.00	-8.09%	3,163,633.00	-5.58%	2,986,987.00
2. Federal Revenues	8100-8299	15,000.00	0.00%	15,000.00	0.00%	15,000.00
3. Other State Revenues	8300-8599	548,669.00	0.00%	548,669.00	0.00%	548,669.00
4. Other Local Revenues	8600-8799	281,647.00	-20.33%	224,384.00	0.00%	224,384.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,152,383.00)	5.00%	(1,210,002.00)	0.00%	(1,210,002.00)
6. Total (Sum lines A1i thru A5)		3,135,180.00	-12.55%	2,741,684.00	-6.44%	2,565,038.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				968,308.00		823,659.00
b. Step & Column Adjustment				46,640.00		21,581.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(191,289.00)		(50,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	968,308.00	-14.94%	823,659.00	-3.45%	795,240.00
2. Classified Salaries						
a. Base Salaries				509,099.00		362,978.00
b. Step & Column Adjustment				7,602.00		7,774.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(153,723.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	509,099.00	-28.70%	362,978.00	2.14%	370,752.00
3. Employee Benefits	3000-3999	456,048.00	-8.40%	417,757.00	2.61%	428,645.00
4. Books and Supplies	4000-4999	82,755.00	-24.17%	62,755.00	-31.87%	42,755.00
5. Services and Other Operating Expenditures	5000-5999	721,248.00	-9.01%	656,248.00	-3.05%	636,248.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	348,276.00	44.50%	503,276.00	-23.25%	386,276.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(21,478.00)	0.00%	(21,478.00)	0.00%	(21,478.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	209,851.00	0.00%	209,851.00	-31.93%	142,851.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,274,107.00	-7.91%	3,015,046.00	-7.75%	2,781,289.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(138,927.00)		(273,362.00)		(216,251.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,232,781.23		1,093,854.23		820,492.23
2. Ending Fund Balance (Sum lines C and D1)		1,093,854.23		820,492.23		604,241.23
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		
2. Unassigned/Unappropriated	9790	1,093,854.23		820,492.23		604,241.23
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,093,854.23		820,492.23		604,241.23

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	1,093,854.23		820,492.23		604,241.23
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00		(95,000.00)		(95,000.00)
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,093,854.23		725,492.23		509,241.23
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Certificated Salaries/Benefits: 1 FTE (retirement/absorbing), 1.8 FTE (non-re-elect) secretary-closing a school), 3.38 FTE (paraprofessionals - closing a school site), 1.8 FTE (custodial - closing a school site) and .5 FTE (bus driver - eliminating transportation services)						
Classified Salaries/Benefits: 1 FTE (conf. classified retirement/absorbing), 1 FTE (school site)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	20,422.00	0.00%	20,422.00	0.00%	20,422.00
2. Federal Revenues	8100-8299	279,338.00	-8.20%	256,432.00	-8.20%	235,405.00
3. Other State Revenues	8300-8599	317,624.00	0.00%	317,624.00	0.00%	317,624.00
4. Other Local Revenues	8600-8799	832,331.00	-21.77%	651,118.00	-20.00%	520,894.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,152,383.00	5.00%	1,210,002.00	0.00%	1,210,002.00
6. Total (Sum lines A1 thru A5)		2,602,098.00	-5.63%	2,455,598.00	-6.16%	2,304,347.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				632,005.00		581,224.00
a. Base Salaries				9,352.00		9,540.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(60,133.00)		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	632,005.00	-8.03%	581,224.00	1.64%	590,764.00
2. Classified Salaries				393,623.00		400,927.00
a. Base Salaries				7,304.00		7,462.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	393,623.00	1.86%	400,927.00	1.86%	408,389.00
3. Employee Benefits	3000-3999	309,234.00	-7.40%	286,351.00	0.58%	288,009.00
4. Books and Supplies	4000-4999	197,171.00	0.00%	197,171.00	0.00%	197,171.00
5. Services and Other Operating Expenditures	5000-5999	1,017,263.00	-25.09%	762,052.02	-24.60%	574,579.00
6. Capital Outlay	6000-6999	15,421.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	223,957.00	0.00%	223,957.00	0.00%	223,957.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	21,478.00	0.00%	21,478.00	0.00%	21,478.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,810,152.00	-11.99%	2,473,160.02	-6.83%	2,304,347.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(208,054.00)		(17,562.02)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		225,616.02		17,562.02		0.00
2. Ending Fund Balance (Sum lines C and D1)		17,562.02		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	17,562.02				
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 (Line D3f must agree with line D2)		17,562.02		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Certificated Salary/Benefits: 1 FTE (non-re-elect)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	3,462,669.00	-8.03%	3,184,055.00	-5.55%	3,007,409.00
2. Federal Revenues	8100-8299	294,538.00	-7.78%	271,432.00	-7.75%	250,405.00
3. Other State Revenues	8300-8599	866,293.00	0.00%	866,293.00	0.00%	866,293.00
4. Other Local Revenues	8600-8799	1,113,978.00	-21.41%	875,502.00	-14.87%	745,278.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		5,737,278.00	-9.41%	5,197,282.00	-6.31%	4,869,385.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,600,313.00		1,404,883.00
b. Step & Column Adjustment				55,992.00		31,121.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(251,422.00)		(50,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,600,313.00	-12.21%	1,404,883.00	-1.34%	1,386,004.00
2. Classified Salaries						
a. Base Salaries				902,722.00		763,905.00
b. Step & Column Adjustment				14,906.00		15,236.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(153,723.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	902,722.00	-15.38%	763,905.00	1.99%	779,141.00
3. Employee Benefits	3000-3999	765,282.00	-7.99%	704,108.00	1.78%	716,654.00
4. Books and Supplies	4000-4999	279,926.00	-7.14%	259,926.00	-7.69%	239,926.00
5. Services and Other Operating Expenditures	5000-5999	1,738,511.00	-18.42%	1,418,300.02	-14.63%	1,210,827.00
6. Capital Outlay	6000-6999	15,421.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	572,233.00	27.09%	727,233.00	-16.09%	610,233.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	209,851.00	0.00%	209,851.00	0.00%	142,851.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		6,084,259.00	-9.80%	5,488,206.02	-7.34%	5,085,636.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(346,981.00)		(290,924.02)		(216,251.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,458,397.25		1,111,416.25		820,492.23
2. Ending Fund Balance (Sum lines C and D1)		1,111,416.25		820,492.23		604,241.23
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	17,562.02		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	1,093,854.23		820,492.23		604,241.23
f. Total Components of Ending Fund Balance						
(Line D3eF must agree with line D2)		1,111,416.25		820,492.23		604,241.23

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	1,093,854.23		820,492.23		604,241.23
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		(95,000.00)		(95,000.00)
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		1,093,854.23		725,492.23		509,241.23
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.98%		13.22%		10.01%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		119.59		119.59		119.59
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		6,084,259.00		5,488,206.02		5,085,636.00
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)		6,084,259.00		5,488,206.02		5,085,636.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		304,212.95		274,410.30		254,281.80
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		61,000.00		61,000.00		61,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		304,212.95		274,410.30		254,281.80
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

2012-2013 SECOND INERIM
GENERAL FUND
REVENUE LIMIT SUMMARY

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	6,875.95	6,875.95	6,738.95
2. Inflation Increase	0041	203.00	203.00	203.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	7,078.95	7,078.95	6,941.95
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	7,078.95	7,078.95	6,941.95
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	0.00	0.00	0.00
c. Revenue Limit ADA	0033	131.13	131.13	132.75
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	928,262.71	928,262.71	921,543.86
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090			
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552			
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	928,262.71	928,262.71	921,543.86
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.77728	0.77728	0.77728
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	721,520.04	721,520.04	716,297.61
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	39,519.00	39,519.00	40,756.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	12,484.00	12,484.00	9,017.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	27,035.00	27,035.00	31,739.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	748,555.04	748,555.04	748,036.61

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	4,644,788.00	4,726,765.00	4,726,765.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589, 0721	0.00	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	1,342,443.00	1,456,274.00	1,436,423.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	3,302,345.00	3,270,491.00	3,290,342.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	0.00	0.00	0.00
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	30,611.00	30,611.00	23,961.00
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	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	189,835.00	202,938.00	196,288.00
40. All Other Adjustments	---	0.00	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	159,224.00	172,327.00	172,327.00
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	159,224.00	172,327.00	172,327.00

OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	5,378.00	5,378.00	0.00
44. California High School Exit Exam	9002	9,605.00	9,605.00	0.00
45. 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	0.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	0.00	0.00	0.00

2012-2013 SECOND INERIM
GENERAL FUND
SCHOOL DISTRICT CRITERIA AND
STANDARDS REVIEW

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise enter data into the first column for all fiscal years. Second Interim Projected Year Totals data for Current Year are extracted. If Second Interim Form MYPI exists, Projected Year Totals data will be extracted for the two subsequent years; if not, enter data into the second column.

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form RLI, Line 5c) (Form MYPI, Unrestricted, A1c)		
Current Year (2012-13)	132.75	132.75	0.0%	Met
1st Subsequent Year (2013-14)	119.59	119.59	0.0%	Met
2nd Subsequent Year (2014-15)	119.59	119.59	0.0%	Met

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 changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2012-13)	120	120	0.0%	Met
1st Subsequent Year (2013-14)	115	110	-4.3%	Not Met
2nd Subsequent Year (2014-15)	115	110	-4.3%	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, 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 combination of families moving out of the area to lower income housing in surrounding areas (Novato, East Bay) and also due to the growth of the District Charter School (Willow Creek Academy).

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines 3, 6, and 25)	CBEDS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2009-10)	159	165	96.4%
Second Prior Year (2010-11)	157	160	98.1%
First Prior Year (2011-12)	131	149	87.9%
Historical Average Ratio:			94.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.6%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2012-13)	120	120	100.0%	Not Met
1st Subsequent Year (2013-14)	120	110	109.1%	Not Met
2nd Subsequent Year (2014-15)	120	110	109.1%	Not 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 exceeds the standard in any of the current year 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 school are experiencing a shift of district enrollment into the district charter school (Willow Creek Academy). It causes a lot of movement throught out the school year. Also a lot of the families in the community move to lower income housing as soon as there is an opening/availability. It makes it hard to predict the enrollment/ADA figures.

4. CRITERION: Revenue Limit

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

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

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
Current Year (2012-13)	4,899,092.00	4,899,092.00	0.0%	Met
1st Subsequent Year (2013-14)	4,640,492.00	4,721,974.00	1.8%	Met
2nd Subsequent Year (2014-15)	4,381,892.00	4,545,328.00	3.7%	Not Met

4B. Comparison of District Revenue Limit to the Standard

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

- 1a. STANDARD NOT MET - Projected revenue limit has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting revenue limit.

Explanation:
(required if NOT met)

Though the district is budgeting for an increase in property tax of 1.5% it still does not see an increase in revenues because of the charter school in-lieu amount keeps increasing (increase in enrollment of approximately 50 additional students each year).

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		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 (2009-10)	2,398,242.51	3,740,160.38	64.1%
Second Prior Year (2010-11)	2,087,955.06	3,374,658.74	61.9%
First Prior Year (2011-12)	1,770,387.64	2,951,741.50	60.0%
Historical Average Ratio:			62.0%

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	57.0% to 67.0%	57.0% to 67.0%	57.0% to 67.0%

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

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2012-13)	1,933,455.00	3,064,256.00	63.1%	Met
1st Subsequent Year (2013-14)	1,604,394.00	2,805,195.00	57.2%	Met
2nd Subsequent Year (2014-15)	1,594,637.00	2,638,438.00	60.4%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2012-13)	309,037.00	294,338.00	-4.8%	No
1st Subsequent Year (2013-14)	309,037.00	271,432.00	-12.2%	Yes
2nd Subsequent Year (2014-15)	309,037.00	250,405.00	-19.0%	Yes

Explanation:
(required if Yes)

The district is budgeting a decrease in federal funding due to the federal cuts of 8.2% for next 10 years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2012-13)	780,449.00	866,293.00	11.0%	Yes
1st Subsequent Year (2013-14)	708,084.00	866,293.00	22.3%	Yes
2nd Subsequent Year (2014-15)	708,084.00	866,293.00	22.3%	Yes

Explanation:
(required if Yes)

The district had an increase in EIA for the current year fiscal year of approximately \$75K and it's budgeting flat in state revenues from the current year for the next year years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2012-13)	1,091,544.00	1,113,978.00	2.1%	No
1st Subsequent Year (2013-14)	875,502.00	875,502.00	0.0%	No
2nd Subsequent Year (2014-15)	745,278.00	745,278.00	0.0%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2012-13)	299,643.00	279,926.00	-6.6%	Yes
1st Subsequent Year (2013-14)	106,172.02	259,926.00	144.8%	Yes
2nd Subsequent Year (2014-15)	86,171.00	239,926.00	178.4%	Yes

Explanation:
(required if Yes)

The district shifted the areas of cuts within the budget from first interim to second interim in order to continue building the new academic program that was introduced to the district this past year.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2012-13)	1,699,747.00	1,738,511.00	2.3%	No
1st Subsequent Year (2013-14)	1,346,630.00	1,418,300.02	5.3%	Yes
2nd Subsequent Year (2014-15)	1,159,329.00	1,210,827.00	4.4%	No

Explanation:
(required if Yes)

The district shifted the areas of cuts within the budget from first interim to second interim in order to continue building the new academic program that was introduced to the district this past year.

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2012-13)	2,181,030.00	2,274,609.00	4.3%	Met
1st Subsequent Year (2013-14)	1,892,623.00	2,013,227.00	6.4%	Not Met
2nd Subsequent Year (2014-15)	1,762,399.00	1,861,976.00	5.7%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2012-13)	1,999,390.00	2,018,437.00	1.0%	Met
1st Subsequent Year (2013-14)	1,452,802.02	1,678,226.02	15.5%	Not Met
2nd Subsequent Year (2014-15)	1,245,500.00	1,450,753.00	16.5%	Not Met

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

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Federal Revenue (linked from 6A if NOT met)	The district is budgeting a decrease in federal funding due to the federal cuts of 8.2% for next 10 years.
Explanation: Other State Revenue (linked from 6A if NOT met)	The district had an increase in EIA for the current year fiscal year of approximately \$75K and it's budgeting flat in state revenues from the current year for the next year years.
Explanation: Other Local Revenue (linked from 6A if NOT met)	

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

Explanation: Books and Supplies (linked from 6A if NOT met)	The district shifted the areas of cuts within the budget from first interim to second interim in order to continue building the new academic program that was introduced to the district this past year.
Explanation: Services and Other Exps (linked from 6A if NOT met)	The district shifted the areas of cuts within the budget from first interim to second interim in order to continue building the new academic program that was introduced to the district this past year.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance Account).

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

NOTE: SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), eliminates the local match requirement for Deferred Maintenance from 2008-09 through 2014-15. 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 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: SB 70 (Chapter 7, Statutes of 2011) extends EC Section 17070.766 from 2008-09 through 2014-15. EC Section 17070.766 reduced the contributions required by EC Section 17070.75 from 3 percent to 1 percent. Therefore, the calculation in this section has been revised accordingly for that period.

DATA ENTRY: Budget Adoption and First Interim data that exist will be extracted; otherwise, enter Budget Adoption and First Interim data into lines 1 and 2 as applicable. All other data are extracted.

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	56,558.30	280,124.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		280,124.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Available Reserve Percentages (Criterion 10C, Line 9)	18.0%	13.2%	10.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	6.0%	4.4%	3.3%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2012-13)	(138,927.00)	3,274,107.00	4.2%	Met
1st Subsequent Year (2013-14)	(273,362.00)	3,015,046.00	9.1%	Not Met
2nd Subsequent Year (2014-15)	(216,251.00)	2,781,289.00	7.8%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

The deficit spending is due to the economic state of the district academic program/special education program. The district has been hit by continued trigger cuts and increase in "in-lieu" to the charter school and the property tax environment for the district has not been the same for the past 5-10 years (currently it is starting to increase slightly to about 1.5%). The district has been trying to build an educational program that the students of Sausalito Marin City School District deserve (art, music, foreign language, etc.). The district charter school enrollment has been increasing higher than projected.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2012-13)		1,111,416.25	Met
1st Subsequent Year (2013-14)		820,492.23	Met
2nd Subsequent Year (2014-15)		604,241.23	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2012-13)		1,378,139.80	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

Percentage Level	District ADA	
5% or \$61,000 (greater of)	0	to 300
4% or \$61,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District Estimated P-2 ADA (Criterion 3, Item 3B)	120	120	120
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

No

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

Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	6,084,259.00	5,488,206.02	5,085,636.00
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)	6,084,259.00	5,488,206.02	5,085,636.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	304,212.95	274,410.30	254,281.80
6. Reserve Standard - by Amount (\$61,000 for districts with less than 1,001 ADA, else 0)	61,000.00	61,000.00	61,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	304,212.95	274,410.30	254,281.80

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years. If Fund 17 does not exist, enter data for the current and two subsequent years, as appropriate.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	0.00	
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,093,854.23	820,492.23	604,241.23
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	(95,000.00)	(95,000.00)
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	1,093,854.23	725,492.23	509,241.23
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	17.98%	13.22%	10.01%
District's Reserve Standard (Section 10B, Line 7):	304,212.95	274,410.30	254,281.80
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

Yes

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

The district is currently going through the formal appeal with the state regarding an audit finding on the district's attendance for 2009-2010 school year (currently in the process of a settlement).

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

Yes

- 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:

2012-2013 has one-time revenues for on going expenditure due to the need to build the educational program (teaching staff/professional development). The district will be making reductions in the 2013-2014 to reduce these expenditures (within staffing reductions).

S3. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0%
or -\$20,000 to +\$20,000

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Enter data into the second column, except for Current Year Contributions, which are extracted.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2012-13)	(1,090,211.00)	(1,152,383.00)	5.7%	62,172.00	Not Met
1st Subsequent Year (2013-14)	(1,090,211.00)	(1,210,002.00)	11.0%	119,791.00	Not Met
2nd Subsequent Year (2014-15)	(1,090,211.00)	(1,210,002.00)	11.0%	119,791.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2012-13)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2012-13)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

The district had to make a larger contribution toward the special educational program due to an increase in non-public school placements and increase in speech pathologist needs.

- 1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

- 1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

- 1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

DATA ENTRY: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? Yes
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2012
Capital Leases	5	General Fund object 7619	fund 40 object 7439	390,363
Certificates of Participation	2	fund 40 object 8650	fund 40 object 7439	1,356,375
General Obligation Bonds				
Supp Early Retirement Program	4	General Fund object 8041	General Fund object 3901	33,760
State School Building Loans				
Compensated Absences				

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

Capital Lease	4	Fund 01 object 8041	fund 40 object 7439	83,731
Certificates of Participation	30	General Fund	Fund 40	250,000

Type of Commitment (continued)	Prior Year (2011-12) Annual Payment (P & I)	Current Year (2012-13) Annual Payment (P & I)	1st Subsequent Year (2013-14) Annual Payment (P & I)	2nd Subsequent Year (2014-15) Annual Payment (P & I)
Capital Leases	55,766	55,766	55,766	55,766
Certificates of Participation	476,375	481,000	399,000	399,000
General Obligation Bonds				
Supp Early Retirement Program	8,440	8,440	8,440	8,440
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Capital Lease	19,339	19,339	19,339	19,339
Certificates of Participation			250,000	250,000
Total Annual Payments:	559,920	564,545	732,545	732,545
Has total annual payment increased over prior year (2011-12)?		Yes	Yes	Yes

S6B. 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 current 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)

The district is making over \$750K on going expenditures in order to fund the new COP. The district is able to reduce the number of staff members since the COP is helping create one campus (declining enrollment).

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?

Yes

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

Explanation:
(Required if Yes)

Yes, there is a chance that the revenues could decrease or expire to the commitment period. The district is planning to go out for a bond within the next 5 years in order to secure the payment of the long-term debt commitment.

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

No

- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

No

2. OPEB Liabilities

- 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.

First Interim (Form 01CSI, Item S7A)	Second Interim
30,000.00	30,000.00
0.00	0.00

Actuarial	Actuarial

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
Current Year (2012-13)
1st Subsequent Year (2013-14)
2nd Subsequent Year (2014-15)

First Interim (Form 01CSI, Item S7A)	Second Interim
0.00	0.00
0.00	0.00
0.00	0.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
Current Year (2012-13)
1st Subsequent Year (2013-14)
2nd Subsequent Year (2014-15)

0.00	0.00
0.00	0.00
0.00	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2012-13)
1st Subsequent Year (2013-14)
2nd Subsequent Year (2014-15)

0.00	0.00
0.00	0.00
0.00	0.00

- d. Number of retirees receiving OPEB benefits
Current Year (2012-13)
1st Subsequent Year (2013-14)
2nd Subsequent Year (2014-15)

2	2
2	2
2	2

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

No

- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?

n/a

- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

n/a

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

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions
a. Required contribution (funding) for self-insurance programs
Current Year (2012-13)
1st Subsequent Year (2013-14)
2nd Subsequent Year (2014-15)

First Interim (Form 01CSI, Item S7B)	Second Interim

- b. Amount contributed (funded) for self-insurance programs
Current Year (2012-13)
1st Subsequent Year (2013-14)
2nd Subsequent Year (2014-15)

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of first interim projections?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of certificated (non-management) full-time-equivalent (FTE) positions	11.0	15.0	12.2	12.2

1a. Have any salary and benefit negotiations been settled since first interim projections?

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, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

11,086

7. Amount included for any tentative salary schedule increases

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
11,086	19,735	11,086

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

- Are costs of H&W benefit changes included in the interim 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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
118,374	122,292	125,960
95.0%	95.0%	95.0%
8.5%	8.5%	8.5%

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No		
----	--	--

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
16,905	19,735	21,581
2.0%	2.0%	2.0%

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 interim and MYPs?

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
No	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of classified (non-management) FTE positions	11.8	13.2	9.3	9.3

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

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

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

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

Yes

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

9,025

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

7. 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 interim 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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
124,000	133,920	147,165
85.0%	85.0%	85.0%
8.5%	8.5%	8.5%

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim for prior year settlements included in the interim?

No		
----	--	--

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
16,576	14,906	15,237
2.0%	2.0%	2.0%

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

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
No	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of first interim projections?

n/a

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of management, supervisor, and confidential FTE positions	7.0	7.0	5.0	5.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
No	No	No

Negotiations Not Settled

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

6,732

4. Amount included for any tentative salary schedule increases

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
0	0	0

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

- Are costs of H&W benefit changes included in the interim 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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
37,800	41,086	44,559
85.0%	85.0%	85.0%
85.0%	85.0%	85.0%

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

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
4,800	4,800	4,800
2.0%	2.0%	2.0%

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

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
875	700	700
0.0%	0.0%	0.0%

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

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

Yes

A3. Is enrollment decreasing in both the prior and current fiscal years?

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

2012-2013 SECOND INERIM
GENERAL FUND
TECHNICAL REVIEWS FOR ALL FORM 01

SACS2012ALL Financial Reporting Software - 2012.2.0
3/9/2013 1:28:53 PM

21-65474-0000000

Second Interim
2012-13 Original Budget
Technical Review Checks

Sausalito Marin City Elementary

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2012ALL Financial Reporting Software - 2012.2.0
3/9/2013 1:29:19 PM

21-65474-0000000

Second Interim
2012-13 Board Approved Operating Budget
Technical Review Checks

Sausalito Marin City Elementary

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

Second Interim
2012-13 Projected Totals
Technical Review Checks

Sausalito Marin City Elementary

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data exist in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, JUV, TRAN, SEMA, SEMB, and SEMAI request contact information.

EXCEPTION

Form CASH

Explanation: forms not required for second interim reporting

Checks Completed.

SACS2012ALL Financial Reporting Software - 2012.2.0
3/9/2013 1:29:51 PM

21-65474-0000000

Second Interim
2012-13 Actuals to Date
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.

Willow Creek ACADEMY

March 11, 2013

Paula Furtado Rigney
Business Manager
Sausalito-Marin City School District
200 Phillips Drive
Marin City, CA 94965

Subject: 2012/13 Second Interim Budget Submission

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

- Second Interim, Charter Schools Enterprise Fund, Revenues, Expenses and Changes in Net Assets (Form 62I)
- Second Interim, Average Daily Attendance (Form AIDC)
- Second Interim, Cashflow Worksheet (Form CASH)
- Charter School Certification (CI)

Also included are the following items requested by the County:

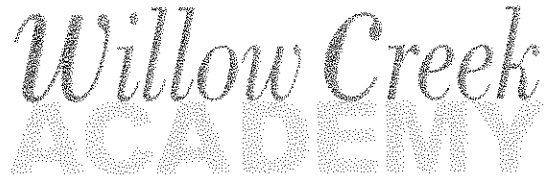
- Multi-Year Budget
- January 31, 2013 Bank Statement and corresponding bank reconciliation
- General Ledger as of January 31, 2013

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,



Caroline Cooper
Head of School



Willow Creek Academy, assumptions for the budget, year ending June 30, 2013

- Enrollment increased from 296 to 297 for this budget revision.
- 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 Basic Aid Participation Grant per the current District agreement.
- Other non-salary expense increases generally reflect expenses related to additional grants received for specific projects.
- The above generate budgeted Net Revenues for the year of \$14,984.

Willow Creek ACADEMY

Assumptions for the Multi Year Budget Projection:

- Enrollment is projected to increase to 340 in year 13/14 and 365 in year 14/15.
- General purpose and Categorical revenues were calculated using the SSC 2013 Financial Projection Dartboard.
- Class Size Reduction Revenue was projected through 2014/15 using 2012/13 as the base apportionment.
- In the absence of concrete information regarding future Public funding, the Basic Aid Participation Grant has been increased from \$328,876 to \$689,000, and is subject to further budget discussions.
- Other Local Revenue grants that are historically received each year have been carried forward to future years with a small percentage increase on both years.
- Food Service Revenue and Expenses were calculated using an estimated per pupil amount multiplied by the estimated enrollment.
- Certificated and Classified Salaries for year 14/15 were calculated to reflect a cost of living adjustment per the SSC 2013 Dartboard. Two additional classes and three certificated teachers are budgeted for year 13/14 and two additional classes and certificated teachers budgeted for year 14/15.
- Textbooks, Instructional Materials and Other Materials were all increased slightly for years 13/14 and 14/15.
- Special Education Encroachment expense was carried forward with an increase from year 12/13. This is subject to change as further information regarding future year encroachment expenses are received from the District.

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
Form	Description	2012-13 Original Budget	2012-13 Board Approved Operating Budget	2012-13 Actuals to Date	2012-13 Projected Totals
01I	General Fund/County School Service Fund				
09I	Charter Schools Special Revenue Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
25I	Capital Facilities Fund				
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects				
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund	G	G	G	G
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
AICC	Average Daily Attendance - County Charter				
AIDC	Average Daily Attendance - District Charter	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				
NCMOE	No Child Left Behind Maintenance of Effort				GS
RLICC	Revenue Limit Summary - County Charter				
RLIDC	Revenue Limit Summary - District Charter	S	S		S
SIAI	Summary of Interfund Activities - Projected Year Totals				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	1,337,657.00	1,443,953.00	509,161.00	1,459,528.00	15,575.00	1.1%
2) Federal Revenue		8100-8299	102,992.00	97,505.00	15,592.00	98,860.00	1,355.00	1.4%
3) Other State Revenue		8300-8599	168,861.00	308,366.00	85,044.00	308,930.00	564.00	0.2%
4) Other Local Revenue		8600-8799	550,649.00	604,221.00	385,324.00	624,272.00	20,051.00	3.3%
5) TOTAL REVENUES			2,160,159.00	2,454,045.00	995,121.00	2,491,590.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	1,015,735.00	1,112,971.00	574,854.00	1,124,792.00	(11,821.00)	-1.1%
2) Classified Salaries		2000-2999	365,155.00	443,650.00	230,656.00	445,314.00	(1,664.00)	-0.4%
3) Employee Benefits		3000-3999	233,563.00	258,235.00	148,900.00	270,382.00	(12,147.00)	-4.7%
4) Books and Supplies		4000-4999	204,000.00	185,500.00	94,159.00	172,100.00	13,400.00	7.2%
5) Services and Other Operating Expenses		5000-5999	376,784.00	421,274.00	147,832.00	409,070.00	12,204.00	2.9%
6) Depreciation		6000-6999	4,950.00	4,950.00	0.00	4,950.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	20,000.00	20,000.00	0.00	50,000.00	(30,000.00)	-150.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			2,220,187.00	2,446,580.00	1,196,401.00	2,476,608.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(60,028.00)	7,465.00	(201,280.00)	14,982.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(60,028.00)	7,465.00	(201,280.00)	14,982.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	305,783.00	336,262.00		336,262.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			305,783.00	336,262.00		336,262.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			305,783.00	336,262.00		336,262.00		
2) Ending Net Position, June 30 (E + F1e)			245,755.00	343,727.00		351,244.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	245,755.00	343,727.00		351,244.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8098	1,337,657.00	1,443,953.00	509,161.00	1,459,528.00	15,575.00	1.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUE LIMIT SOURCES			1,337,657.00	1,443,953.00	509,161.00	1,459,528.00	15,575.00	1.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	63,707.00	58,212.00	15,592.00	58,409.00	197.00	0.3%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB / IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	38,103.00	33,091.00	0.00	33,091.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	1,182.00	1,423.00	0.00	1,423.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	4,779.00	0.00	5,837.00	1,158.00	24.2%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL FEDERAL REVENUE			102,892.00	97,505.00	15,592.00	98,860.00	1,355.00	1.4%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	8500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	8500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	80,325.00	85,680.00	17,939.00	85,680.00	0.00	0.0%
Child Nutrition Programs		8520	3,408.00	4,945.00	1,281.00	4,962.00	17.00	0.3%
Mandated Costs Reimbursements		8550	0.00	0.00	3,300.00	3,300.00	3,300.00	New
Lottery - Unrestricted and Instructional Materials		8560	35,012.00	37,884.00	2,365.00	37,884.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	50,116.00	179,857.00	60,169.00	177,104.00	(2,753.00)	-1.5%
TOTAL, OTHER STATE REVENUE			168,661.00	308,366.00	85,044.00	308,930.00	564.00	0.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	21,123.00	15,208.00	5,629.00	15,259.00	51.00	0.3%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	650.00	650.00	211.00	650.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	528,876.00	588,363.00	379,464.00	608,363.00	20,600.00	3.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			550,649.00	604,221.00	385,324.00	624,272.00	20,051.00	3.3%
TOTAL, REVENUES			2,160,159.00	2,454,045.00	995,121.00	2,491,590.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	838,535.00	935,971.00	464,339.00	937,792.00	(1,821.00)	-0.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	177,200.00	177,000.00	110,515.00	187,000.00	(10,000.00)	-5.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CERTIFICATED SALARIES			1,015,735.00	1,112,971.00	574,854.00	1,124,792.00	(11,821.00)	-1.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	293,500.00	352,460.00	178,483.00	354,566.00	(2,106.00)	-0.6%
Classified Support Salaries		2200	43,745.00	30,913.00	16,378.00	33,323.00	(2,410.00)	-7.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	27,910.00	60,277.00	35,795.00	57,425.00	2,652.00	4.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			365,155.00	443,650.00	230,656.00	445,314.00	(1,664.00)	-0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	103,911.00	115,194.00	59,763.00	116,225.00	(1,031.00)	-0.9%
Health and Welfare Benefits		3401-3402	55,854.00	63,234.00	39,713.50	71,730.00	(8,496.00)	-13.4%
Unemployment Insurance		3501-3502	15,191.00	17,124.00	9,672.00	17,272.00	(148.00)	-0.9%
Workers' Compensation		3601-3602	20,238.00	22,437.00	15,619.00	22,637.00	(200.00)	-0.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	38,359.00	40,248.00	24,133.00	42,518.00	(2,272.00)	-5.6%
TOTAL EMPLOYEE BENEFITS			233,563.00	258,235.00	148,900.00	270,382.00	(12,147.00)	-4.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	18,500.00	19,500.00	18,476.00	18,950.00	550.00	2.8%
Books and Other Reference Materials		4200	500.00	500.00	1,026.00	1,050.00	(550.00)	-110.0%
Materials and Supplies		4300	49,500.00	45,500.00	20,905.00	41,200.00	4,300.00	9.5%
Noncapitalized Equipment		4400	31,000.00	27,000.00	13,564.00	17,900.00	9,100.00	33.7%
Food		4700	103,500.00	93,000.00	40,188.00	93,000.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			204,000.00	185,500.00	94,158.00	172,100.00	13,400.00	7.2%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	2,000.00	2,000.00	1,193.00	1,200.00	800.00	40.0%
Insurance		5400-5450	7,500.00	12,500.00	2,901.00	12,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,535.00	63,117.00	8,898.00	63,501.00	(384.00)	-0.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	307,249.00	334,157.00	130,293.00	321,369.00	12,788.00	3.8%
Communications		5900	9,500.00	9,500.00	4,547.00	10,500.00	(1,000.00)	-10.5%
TOTAL SERVICES AND OTHER OPERATING EXPENSES			377,284.00	421,274.00	147,832.00	409,070.00	12,204.00	2.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	4,950.00	4,950.00	0.00	4,950.00	0.00	0.0%
TOTAL DEPRECIATION			4,950.00	4,950.00	0.00	4,950.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	20,000.00	20,000.00	0.00	50,000.00	(30,000.00)	-150.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			20,000.00	20,000.00	0.00	50,000.00	(30,000.00)	-150.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENSES			2,220,187.00	2,446,560.00	1,195,401.00	2,475,606.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Willow Creek Academy
Sausalito Marin City Elementary
Marin County

Second Interim
Charter Schools Enterprise Fund
Exhibit: Restricted Net Position Detail

21 65474 6118491
Form 62I

		2012/13
Resource	Description	Projected Year Totals

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	0.00	0.00	0.00	0.00	0.00	0%
2. Special Education	0.00	0.00	0.00	0.00	0.00	0%
HIGH SCHOOL						
3. General Education	0.00	0.00	0.00	0.00	0.00	0%
4. Special Education	0.00	0.00	0.00	0.00	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	0.00	0.00	0.00	0.00	0.00	0%
7. TOTAL, K-12 ADA	0.00	0.00	0.00	0.00	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	0.00	0.00	0.00	0.00	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
21. Charter ADA funded thru 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 RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	258.40	281.20	282.15	282.15	0.95	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	258.40	281.20	282.15	282.15	0.95	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)			January							
A. BEGINNING CASH			216,340.00	326,800.00	286,750.00	306,744.00	253,148.00	289,369.00	310,771.00	139,909.00
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099		0.00	0.00	218,212.00	96,983.00	96,983.00	96,983.00	0.00	193,966.00
Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	7,654.00	9,219.00	0.00	21,522.00
Other State Revenue	8300-8599		0.00	0.00	286.00	20,252.00	31,759.00	31,209.00	257.00	27,964.00
Other Local Revenue	8600-8799		335.00	25.00	106,049.00	39,989.00	107,708.00	99,183.00	32,035.00	3,333.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			335.00	25.00	324,547.00	157,224.00	244,104.00	236,594.00	32,292.00	246,785.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		9,333.00	15,697.00	107,435.00	108,695.00	110,617.00	118,452.00	104,625.00	109,988.00
Classified Salaries	2000-2999		4,621.00	10,241.00	42,311.00	42,374.00	41,874.00	48,438.00	40,796.00	42,932.00
Employee Benefits	3000-3999		5,017.00	6,612.00	25,542.00	29,563.00	26,252.00	29,345.00	26,567.00	24,297.00
Books and Supplies	4000-4999		232.00	21,285.00	15,520.00	12,909.00	21,895.00	11,963.00	10,356.00	15,588.00
Services	5000-5999		10,323.00	9,805.00	26,956.00	23,811.00	24,687.00	22,130.00	30,120.00	32,647.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			29,526.00	63,840.00	217,764.00	217,352.00	225,325.00	230,328.00	212,464.00	225,452.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not in Treasury	9111-9199									
Accounts Receivable	9200-9299		206,909.00	73,556.00	26,019.00	(1,884.00)	5,480.00	402.00	299.00	299.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330		1,367.00				(618.00)			
Other Current Assets	9340									
SUBTOTAL ASSETS			0.00	208,276.00	73,556.00	26,019.00	(1,884.00)	4,862.00	402.00	299.00
Liabilities										
Accounts Payable	9500-9599		68,625.00	49,991.00	112,808.00	(8,416.00)	(12,580.00)	(14,734.00)	(9,011.00)	(12,519.00)
Due To Other Funds	9610									
Current Loans	9640									
Deferred Revenues	9650									
SUBTOTAL LIABILITIES			0.00	68,625.00	49,991.00	112,808.00	(8,416.00)	(12,580.00)	(14,734.00)	(12,519.00)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET TRANSACTIONS			0.00	139,651.00	23,565.00	(86,789.00)	6,532.00	15,136.00	9,310.00	12,818.00
E. NET INCREASE/DECREASE (B - C + D)			110,460.00	(40,050.00)	19,994.00	(53,596.00)	36,221.00	21,402.00	(170,862.00)	34,151.00
F. ENDING CASH (A + E)			326,800.00	286,750.00	306,744.00	253,148.00	289,369.00	310,771.00	139,909.00	174,060.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Second Interim
2012-13 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)

21 65474 6118491
Form CASH

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)	January								
A. BEGINNING CASH		174,060.00	360,169.00	302,349.00	235,207.00				
B. RECEIPTS									
Revenue Limit Sources								0.00	
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099	247,904.00	123,952.00	123,952.00	123,952.00	136,641.00		1,459,528.00	1,459,528.00
Federal Revenue	8100-8299	6,572.00	5,257.00	5,841.00	31,075.00	11,721.00		98,861.00	98,860.00
Other State Revenue	8300-8599	60,452.00	7,009.00	14,103.00	257.00	115,381.00		308,929.00	308,930.00
Other Local Revenue	8600-8799	83,816.00	18,597.00	1,597.00	131,604.00	0.00		624,271.00	624,272.00
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		398,744.00	154,815.00	145,493.00	286,888.00	263,743.00	0.00	2,491,589.00	2,491,590.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	109,988.00	109,988.00	109,988.00	109,987.00	0.00		1,124,793.00	1,124,792.00
Classified Salaries	2000-2999	42,932.00	42,932.00	42,932.00	42,931.00	0.00		445,314.00	445,314.00
Employee Benefits	3000-3999	24,297.00	24,297.00	24,297.00	24,295.00	0.00		270,381.00	270,380.00
Books and Supplies	4000-4999	15,588.00	15,588.00	15,588.00	15,587.00	0.00		172,099.00	172,100.00
Services	5000-5999	32,647.00	32,647.00	32,647.00	32,647.00	98,002.00		409,069.00	409,070.00
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499					50,000.00		50,000.00	50,000.00
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		225,452.00	225,452.00	225,452.00	225,447.00	148,002.00	0.00	2,471,656.00	2,471,656.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	299.00	299.00	299.00	299.00	0.00		312,276.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							749.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		299.00	299.00	299.00	299.00	0.00	0.00	313,025.00	
Liabilities									
Accounts Payable	9500-9599	(12,518.00)	(12,518.00)	(12,518.00)	(12,518.00)	125,068.00		249,160.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		(12,518.00)	(12,518.00)	(12,518.00)	(12,518.00)	125,068.00	0.00	249,160.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		12,817.00	12,817.00	12,817.00	12,817.00	(125,068.00)	0.00	63,865.00	
E. NET INCREASE/DECREASE (B - C + D)		186,109.00	(57,820.00)	(67,142.00)	74,258.00	(9,327.00)	0.00	83,798.00	19,934.00
F. ENDING CASH (A + E)		360,169.00	302,349.00	235,207.00	309,465.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								300,138.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)	January									
A. BEGINNING CASH			309,465.00	309,465.00	309,465.00	309,465.00	309,465.00	309,465.00	309,465.00	309,465.00
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET TRANSACTIONS										
<u>Assets</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL ASSETS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Deferred Revenues	9650									
SUBTOTAL LIABILITIES			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET TRANSACTIONS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			309,465.00	309,465.00	309,465.00	309,465.00	309,465.00	309,465.00	309,465.00	309,465.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Second Interim
2012-13 INTERIM REPORT
Cashflow Worksheet - Budget Year (2)

21 65474 6118491
Form CASH

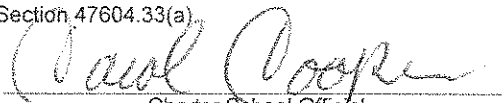
	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)	January								
A. BEGINNING CASH		309,465.00	309,465.00	309,465.00	309,465.00				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		309,465.00	309,465.00	309,465.00	309,465.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								309,465.00	

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):

2012-13 CHARTER SCHOOL INTERIM 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:

3/11/2013

Printed

Name: Caroline Cooper

Title: Principal

For additional information on the interim report, please contact:

Charter School Contact:

Donna Strong
Name

Business Service Manager
Title

530-647-1733
Telephone

donnas@adminres.com
E-mail Address

Section I - Expenditures	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,476,608.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	171,142.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	4,950.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	0.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			0.00
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				4,950.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				2,300,516.00
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				2,300,516.00

Section II - Expenditures Per ADA		2012-13 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AIDC, Column C, lines 1-4, plus Line 23) or (Form AICC, Column C, lines 8, 22, 25, and 33, minus lines 18 and 19)*		282.15
B. Supplemental Instructional Hours converted to ADA (Form AIDC, Column C, Lines 18 and 24) or (Form AICC, Column C, Lines 36a & b and 37a & b) (Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)*		
C. Total ADA before adjustments (Lines A plus B)		282.15
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		282.15
F. Expenditures per ADA (Line I.G divided by Line II.E)		8,153.52

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE Calculation) (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,883,845.00	8,004.44
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	1,883,845.00	8,004.44
B. Required effort (Line A.2 times 90%)	1,695,460.50	7,204.00
C. Current year expenditures (Line I.G and Line II.F)	2,300,516.00	8,153.52
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Forms AIDC and AICC. For your convenience, Projected Year Totals
Estimated ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.

Section IV - Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive)				
Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3205 Expenditures	All	All	1000-7999	0.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				0.00

Section IV - Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)		
Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	2,300,516.00	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		8,153.52
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)		
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	0.00	0.00	0.00
2. Inflation Increase	0041	0.00	0.00	0.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	0.00	0.00	0.00
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	0.00	0.00	0.00
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	0.00	0.00	0.00
c. Revenue Limit ADA	0033	0.00	0.00	0.00
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	0.00	0.00	0.00
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090			
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552			
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	0.00	0.00	0.00
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.77728	0.77728	0.77728
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	0.00	0.00	0.00
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	0.00	0.00	0.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	0.00	0.00	0.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	0.00	0.00	0.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	0.00	0.00	0.00

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	0.00	0.00	0.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589, 0721	0.00	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	0.00	0.00	0.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	0.00	0.00	0.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	0.00	0.00	0.00
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	0.00	0.00	0.00
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	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	0.00	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	0.00	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	0.00
OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	0.00	0.00	0.00
44. California High School Exit Exam	9002	0.00	0.00	0.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	0.00	0.00	0.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	0.00	0.00	0.00

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Second Interim
2012-13 Original 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)
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IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09, except objects 9791, 9793, and 9795, effective 2012-13.	<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. PASSED

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 - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

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

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

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

PERS-REDUCTION - (W) - 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 - (W) - 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

UNR-NET-POSITION-NEG - (W) - Object 9790, in restricted resources, must be zero or negative, by resource, in 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-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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Second Interim
2012-13 Board Approved Operating 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:

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IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09, except objects 9791, 9793, and 9795, effective 2012-13.	<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-FUNCTION*OBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOAL*FUNCTION-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 GOAL*FUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOAL*FUNCTION-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 - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

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

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

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

PERS-REDUCTION - (W) - 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 - (W) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

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

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

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

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

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

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

LOTTERY-CONTRIB - (W) - 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 - (W) - 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

UNR-NET-POSITION-NEG - (W) - Object 9790, in restricted resources, must be zero or negative, by resource, in 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 - (W) - 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-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

SACS2012ALL Financial Reporting Software - 2012.2.0
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21-65474-6118491

Second Interim
2012-13 Projected Totals
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>
CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09, except objects 9791, 9793, and 9795, effective 2012-13.	<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. PASSED

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 - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

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

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

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

PERS-REDUCTION - (W) - 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 - (W) - 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

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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.

SACS2012ALL Financial Reporting Software - 2012.2.0
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21-65474-6118491

Second Interim
2012-13 Actuals to Date
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)
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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>
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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. PASSED

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

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

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

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

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

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

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to

SACS2012ALL Financial Reporting Software - 2012.2.0
21-65474-6118491-Willow Creek Academy-Second Interim 2012-13 Actuals to Date
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the lottery (resources 1100 and 6300) or from the Lottery: Instructional
Materials (Resource 6300). 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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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: Second Interim
Type of Export: Official

=====

LEA: 21-65474-6118491 Willow Creek Academy

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

Export of USER General Ledger started at 3/7/2013 7:27:53 PM

OFFICIAL Header for LEA: 21-65474-6118491 Willow Creek Academy
VERSION 2012.2.0

Fiscal Year: 2012-13
Type of Data: Actuals to Date
Number of records exported in group 1: 81

Fiscal Year: 2012-13
Type of Data: Board Approved Operating Budget
Number of records exported in group 2: 92

Fiscal Year: 2012-13
Type of Data: Original Budget
Number of records exported in group 3: 86

Fiscal Year: 2012-13
Type of Data: Projected Totals
Number of records exported in group 4: 94

Export USER General Ledger completed at 3/7/2013 7:27:53 PM

Export of Supplementals (USER ELEMENTs) started at 3/7/2013 7:27:53 PM

Fiscal Year: 2012-13
Type of Data: Actuals to Date
Number of records exported in group 5: 2

Fiscal Year: 2012-13
Type of Data: Board Approved Operating Budget
Number of records exported in group 6: 60

Fiscal Year: 2012-13
Type of Data: Original Budget
Number of records exported in group 7: 60

Fiscal Year: 2012-13
Type of Data: Projected Totals
Number of records exported in group 8: 1214

Export of Supplemental (USER ELEMENTs) completed at 3/7/2013 7:27:54 PM

Export of Explanations started at 3/7/2013 7:27:54 PM
No records to Export for Explanations.

Export of TRC Log started at 3/7/2013 7:27:54 PM

Fiscal Year: 2012-13
Type of Data: Actuals to Date
Number of records exported in group 9: 33

Fiscal Year: 2012-13
Type of Data: Board Approved Operating Budget
Number of records exported in group 10: 42

Fiscal Year: 2012-13
Type of Data: Original Budget
Number of records exported in group 11: 42

Fiscal Year: 2012-13
Type of Data: Projected Totals
Number of records exported in group 12: 44

Export of TRC Log completed at 3/7/2013 7:27:54 PM

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

Exported to file: R:\SACS2012ALL\Official\21654746118491\2.DAT

End of Official Export Process

Willow Creek Academy
Second Interim Revision
2012/13

		July 1 2012-13	1st Interim 2012-13	2nd Interim 2012-13	Actuals thru Jan 31	Account Balance	Percent	Projected 2013-14	Projected 2014-15
Enrollment		272	296	297				340	365
Estimated ADA		258.40	281.20	282.15				323.00	346.75
COLA	Revenue	0.00%	0.00%	0.00%				0.00%	2.20%
CPI	Expenses	2.30%	2.60%	2.30%				2.20%	2.40%
Revenues									
State and Local Revenues									
Revenue Limit Sources									
801500000000000	State Aid Entitlement Curr Yr	0	0	0	0	0	0.00	0	0
801700000000000	Revenue Limit Adjustment	0	0	0	0	0	0.00	0	0
801500000000000	Supplemental Hours Funding	0	0	0	0	0	0.00	0	0
809600000000000	In-Lieu Tax Transfers-Curr Yr	1,337,657	1,443,953	1,459,528	509,161	950,367	34.89	1,684,859	1,848,417
Total Revenue Limit Sources		1,337,657	1,443,953	1,459,528	509,161	950,367	34.89	1,684,859	1,848,417
Federal Revenues									
822053100000000	Child Nutrition School Program	63,707	58,212	58,409	15,592	42,817	26.69	66,866	71,783
829030100000000	Other Fed Rev-NCLB-Title I	38,103	33,091	33,091	0	33,091	0.00	33,091	33,091
829030110000000	Other Fed Rev-ARRA-Title I	0	0	0	0	0	0.00	0	0
829032050000000	Other Fed Rev-Education Jobs Fund	0	0	0	0	0	0.00	0	0
829040350000000	Other Fed Rev-Title IIA-Tchr Qua	1,182	1,423	1,423	0	1,423	0.00	1,423	1,423
829042030000000	Other Fed Rev-Title III-LEP	0	4,779	5,937	0	5,937	0.00	5,937	5,937
Total Federal Revenues		102,992	97,505	98,860	15,592	83,268	15.77	107,317	112,234

Willow Creek Academy
Second Interim Revision
2012/13

		July 1 2012-13	1st Interim 2012-13	2nd Interim 2012-13	Actuals thru Jan 31	Account Balance	Percent	Projected 2013-14	Projected 2014-15
Other State Revenues									
8434000000000000	Class Size Reduction K-3	80,325	85,680	85,680	17,939	67,741	20.94	85,680	85,680
8520531000000000	Child Nutrition School Program	3,408	4,945	4,962	1,281	3,681	25.82	5,680	6,098
8550000000000000	Mandated Cost Reimbursement	0	0	3,300	3,300	0	100.00	3,300	3,300
8560110000000000	State Lottery Revenue-Non-Prop	29,146	30,504	30,504	1,410	29,094	4.62	36,580	41,704
8560630000000000	State Lottery Revenue-Prop 20	5,866	7,380	7,380	945	6,435	12.80	8,850	10,110
8590000000000000	Other State Revenues	400	400	400	0	400	0.00	0	0
8590076000000000	Other State Revenues-Arts/Music	2,858	2,858	2,858	1,313	1,545	45.94	2,858	2,858
8590060200000000	Other State Revenues-Arts/CSIS	0	0	0	0	0	0.00	0	0
8590739200000000	Other State Revenues-BTSA	0	0	0	0	0	0.00	0	0
8590739800000000	Other State Revenues-Instr Mtls	0	0	0	0	0	0.00	0	0
8591000000000000	Categorical Block Grant/Incl EIA	160,812	176,599	173,846	58,856	114,990	33.86	187,036	201,191
8592000000000000	Revenue Limit Adjustment	-113,954	0	0	0	0	0.00	0	0
Total Other State Revenues		168,861	308,366	308,930	85,044	223,886	27.53	329,984	350,941
Other Local Revenues									
8634531000000000	Food Service Revenue	21,123	15,208	15,259	5,629	9,630	36.89	17,468	18,752
8660000000000000	Interest	650	650	650	211	439	32.46	650	650
8699000000000000	Other Local Revenues	3,000	45,000	45,000	47,311	-2,311	105.14	49,830	69,850
8699902000000000	Other Local Revenues-Spanish Grant	30,000	30,000	30,000	32,500	-2,500	108.33	33,450	33,450
8699903000000000	Other Local Revenues-Music Grant	15,000	17,000	17,000	0	17,000	0.00	17,000	17,000
8699904000000000	Oth Local Rev-Basic Aid Participation Grant	328,876	328,876	328,876	164,438	164,438	50.00	689,000	689,000
8699905000000000	Other Local Revenues-WCF-Art Grant	10,000	10,000	40,000	10,000	30,000	25.00	11,150	11,150
8699907500000000	Other Local Revenues-MCF-Art Grant	50,000	50,000	50,000	50,000	0	100.00	40,000	40,000
8699910000000000	Other Local Revenues-Art Fest/Tech Grant	10,000	10,000	0	0	0	0.00	10,000	10,000
8699911000000000	Other Local Revenues-Nutrition Grant	10,000	20,487	20,487	20,487	0	100.00	20,487	20,487
8699912000000000	Other Local Revenues-Tech Grant	14,000	0	0	0	0	0.00	0	0
8699914000000000	Other Local Revenues-WCF-Grant	10,000	10,000	10,000	10,000	0	100.00	11,150	11,150
8699914500000000	Other Local Revenues-NOAA-Grant	0	4,000	4,000	4,000	0	100.00	4,000	4,000
8699915000000000	Other Local Revenues-WCF-826-After Sch Tut	28,000	28,000	28,000	0	28,000	0.00	28,000	28,000
8699916000000000	Other Local Revenues-ASEP	20,000	20,000	20,000	30,748	-10,748	153.74	20,000	20,000
8699918000000000	Other Local Revenues-Simon Found(WCF)	0	10,000	10,000	10,000	0	100.00	10,000	10,000
8699919000000000	Other Local Revenues-Landscaping	0	5,000	5,000	0	5,000	0.00	25,000	25,000
Total Other Local Revenues		550,649	604,221	624,272	385,324	238,948	61.72	987,185	1,008,489
Total Revenues		2,160,159	2,454,045	2,491,590	995,121	1,496,469	39.94	3,109,345	3,320,081

Willow Creek Academy
Second Interim Revision
2012/13

		July 1 2012-13	1st Interim 2012-13	2nd Interim 2012-13	Actuals thru Jan 31	Account Balance	Percent	Projected 2013-14	Projected 2014-15
Expenses									
Certificated Salaries									
Teacher Salaries									
110100001110000	Teacher Salaries-Regular	808,535	807,721	815,969	410,730	405,239	50.34	1,053,850	1,195,035
110111001110000	Teacher Salaries-Regular-Lottery	0	0	0	0	0	0.00	0	0
110130101110000	Teacher Salaries-Regular-NCLB-Title I	0	0	0	0	0	0.00	0	0
110140351110000	Teacher Salaries-Regular-Title IIA	0	0	0	0	0	0.00	0	0
110153101110000	Teacher Salaries-Regular-CNSP	0	0	0	0	0	0.00	0	0
110190201110000	Teacher Salaries-Regular-Spanish	0	0	0	0	0	0.00	0	0
110190301110000	Teacher Salaries-Intr Music	0	60,000	60,000	30,000	30,000	50.00	75,000	76,650
110200001110000	Teacher Salaries-Substitute	20,000	37,250	37,250	11,910	25,340	31.97	24,000	24,528
110300001110000	Teacher Salaries-Sub-Prof Dev	0	0	0	0	0	0.00	0	0
110500001110000	Teacher Stipend-Art	0	0	0	0	0	0.00	0	0
110590751110000	Teacher Stipend-Art Institute	0	2,800	2,800	2,800	0	100.00	0	0
110600001110000	Teacher Stipend-Professional Development	10,000	28,200	21,773	8,899	12,874	40.87	50,000	50,000
Total Teacher Salaries		838,535	935,971	937,792	464,339	473,453	49.51	1,202,850	1,346,213
Certificated Counselor Salaries									
121000001131100	Dean of Students/Counselor	0	0	0	0	0	0.00	0	0
Total Administrator Salaries		0	0	0	0	0	0.00	0	0
Administrator Salaries									
131100000027000	Principal Salaries-Regular	103,000	103,000	103,000	60,083	42,917	58.33	110,000	112,420
132100000027000	VP/Dean Salaries-Regular	74,200	74,000	74,000	40,432	33,568	54.64	90,000	91,980
132500000027000	Admin Stipend	0	0	10,000	10,000	0	100.00	0	0
Total Administrator Salaries		177,200	177,000	187,000	110,515	76,485	59.10	200,000	204,400
Other Certificated Salaries									
Total Other Certificated Salaries									
Total Certificated Salaries		1,015,735	1,112,971	1,124,792	574,854	549,938	51.11	1,402,850	1,550,613

Willow Creek Academy
Second Interim Revision
2012/13

		July 1 2012-13	1st Interim 2012-13	2nd Interim 2012-13	Actuals thru Jan 31	Account Balance	Percent	Projected 2013-14	Projected 2014-15
Classified Salaries									
Paraeducator Salaries									
210100001110000	Class Teach/Inst Aide Sal-Reg	180,000	182,869	182,869	90,960	91,909	49.74	335,000	342,370
210100001142000	Class Teach/Inst Aide Sal-PE	52,500	16,996	13,746	0	13,746	0.00	52,500	53,655
210111001142000	Class Teach/Inst Aide Sal-PE-Lottery	0	30,504	30,504	18,000	12,504	59.01	0	0
210130101110000	Class Teach/Inst Aide Sal-NCLB	0	33,091	33,091	17,500	15,591	52.88	0	0
210165005711300	Class Teach/Inst Aide Sal-Sp Ed	0	30,000	30,000	15,000	15,000	50.00	45,000	45,990
210190201110000	Class Teach/Inst Aide Sal-Span	35,000	33,000	33,000	16,500	16,500	50.00	88,000	89,936
210191501110000	Class Teach/Inst Aide Sal-WCA-826	26,000	26,000	26,000	15,167	10,833	58.33	26,000	26,572
210200011110000	Class Teach/Inst Aide Sal-Sub	0	0	0	0	0	0.00	0	0
210500011110000	Class Teach/Inst Aide Sal-Stipend	0	0	5,356	5,356	0	99.99	0	0
Total Paraeducator Salaries		293,500	352,460	354,566	178,483	176,083	50.34	546,500	558,523
Support Services Salaries									
220100000039000	Classified Support-After School	7,875	0	0	0	0	0.00	0	0
220153100037000	Food Services Salary-Reg	35,870	30,913	33,323	16,378	16,945	49.15	34,680	35,443
Total Support Services Salaries		43,745	30,913	33,323	16,378	16,945	49.15	34,680	35,443
Supervisor Salaries									
230100000027000	Class Principal Salaries-Reg	0	0	0	0	0	0.00	0	0
Total Supervisor Salaries		0	0	0	0	0	0.00	0	0
Office/Technical Salaries									
240100000027000	Cler/Office/Tech Salaries-Reg	27,910	60,277	56,354	34,724	21,630	61.62	67,320	68,801
240500000027000	Cler/Office/Tech Salaries-Stipend	0	0	1,071	1,071	0	99.98	0	0
Total Office/Technical Salaries		27,910	60,277	57,425	35,795	21,630	62.33	67,320	68,801
Total Classified Salaries		365,155	443,650	445,314	230,656	214,658	51.80	648,500	662,767

Willow Creek Academy
Second Interim Revision
2012/13

	July 1 2012-13	1st Interim 2012-13	2nd Interim 2012-13	Actuals thru Jan 31	Account Balance	Percent	Projected 2013-14	Projected 2014-15
Employee Benefits								
STRS/PERS								
Total STRS/PERS	0	0	0	0	0	100.00	0	0
OASDI/Medicare								
Total OASDI/Medicare	103,912	115,193	116,225	59,763	56,462	51.42	156,928	169,324
Health and Welfare								
Total Health and Welfare	55,864	63,234	71,729	39,713	32,016	55.37	75,000	76,800
Unemployment Insurance								
Total Unemployment Insurance	15,190	17,123	17,271	9,672	7,599	56.00	1,026	1,107
Workers' Compensation								
Total Workers' Compensation	20,239	22,436	22,637	15,619	7,018	69.00	39,181	42,276
Other Benefits								
Total Other Benefits	38,359	40,246	42,518	24,133	18,385	56.76	48,000	51,529
Total Employee Benefits	233,563	258,232	270,380	148,900	121,480	55.07	320,135	341,035

Willow Creek Academy
Second Interim Revision
2012/13

		July 1 2012-13	1st Interim 2012-13	2nd Interim 2012-13	Actuals thru Jan 31	Account Balance	Percent	Projected 2013-14	Projected 2014-15
Books and Supplies									
Books/Reference									
411000011110000	Textbooks/Core Curricula	19,500	19,500	18,950	18,476	474	97.50	19,500	20,500
421000011110000	Books/Reference Materials	500	500	1,050	1,026	24	97.71	500	500
	Total Books/Reference	20,000	20,000	20,000	19,502	498	97.51	20,000	21,000
Instructional Materials/Supplies									
431000011110000	Instruct Materials/Supplies	12,134	10,520	8,520	1,888	6,632	22.16	9,050	8,790
431063001110000	Instruct Materials/Supplies-P20	5,866	7,380	7,380	5,153	2,227	69.82	8,850	10,110
431007601110000	Instruct Materials/Supplies-Arts/Music	500	500	500	16	484	3.20	500	500
431090201110000	Instruct Materials/Supplies-Spanish		100	100	76	24	76.00	100	100
431091101110000	Instruct Materials/Supplies-Nutrition	10,000	2,000	2,000	1,163	837	58.15	2,000	2,000
431091451110000	Instruct Materials/Supplies-NOAA	0	2,000	1,200	0	1,200	0.00	1,200	1,200
	Total Instructional Materials/Supplies	28,500	22,500	19,700	8,296	11,404	42.11	21,700	22,700
Supplies/Stores									
432000000027000	All Other Materials/Supplies	21,000	20,064	20,064	11,398	8,666	56.81	21,000	22,000
432053100037000	All Other Materials/Supplies-CNSP	0	905	905	905	0	100.00	0	0
432090200027000	All Other Materials/Supplies-Spanish	0	31	31	31	0	100.00	0	0
432099145027000	All Other Materials/Supplies-NOAA	0	500	500	275	225	55.00	500	500
	Total Supplies/Stores	21,000	21,500	21,500	12,609	8,891	58.65	21,500	22,500

Willow Creek Academy
Second Interim Revision
2012/13

	July 1 2012-13	1st Interim 2012-13	2nd Interim 2012-13	Actuals thru Jan 31	Account Balance	Percent	Projected 2013-14	Projected 2014-15
Non-Capitalized Cptr/Equip								
441000000027000 Non-Capitalized Equipment	2,500	2,400	3,400	443	2,957	13.03	5,000	5,000
441000011110000 Non-Capitalized Equipment	14,500	14,500	13,650	13,076	574	95.79	17,000	18,000
441091001110000 Non-Capitalized Equip-Tech Grant	0	10,000	0	0	0	0.00	0	0
441091301110000 Non-Capitalized Equip-Distr-Tech Grant	14,000	0	0	0	0	0.00	0	0
441091451110000 Non-Capitalized Equip-NOAA Grant	0	0	800		800	0.00	800	800
441053100003700 Non-Capitalized Equipment-CNSP	0	100	50	45	5	90.00	0	0
Total Non-Capitalized Equipment	31,000	27,000	17,900	13,564	4,336	75.78	22,800	23,800
Non-Capitalized Fixed Assets								
445000000027000 Non-Capitalized Furniture	0	0	0	0	0	0.00	0	0
445000011110000 Non-Capitalized Furniture	0	0	0	0	0	0.00	0	0
Total Non-Capitalized Fixed Assets	0	0	0	0	0	0.00	0	0
Food Service Supplies								
470053100037000 Food Service Expenditures	103,500	93,000	93,000	40,188	52,812	43.21	103,000	110,574
Total Food Service Supplies	103,500	93,000	93,000	40,188	52,812	43.21	103,000	110,574
Total Books and Supplies	204,000	185,500	172,100	94,159	77,941	54.71	189,000	200,574

Willow Creek Academy
Second Interim Revision
2012/13

		July 1 2012-13	1st Interim 2012-13	2nd Interim 2012-13	Actuals thru Jan 31	Account Balance	Percent	Projected 2013-14	Projected 2014-15
Services/Operating Expenss									
Travel/Conferences									
523000000027000	Travel/Employee Education	0	0	0	0	0	0.00	0	0
523000011110000	Travel/Employee Education	0	0	0	0	0	0.00	0	0
	Total Travel/Conferences	0	0	0	0	0	0.00	0	0
Dues/Memberships									
531000000027000	Dues and Memberships	2,000	2,000	1,200	1,193	7	99.42	2,000	2,000
	Total Dues/Memberships	2,000	2,000	1,200	1,193	7	99.42	2,000	2,000
Insurance									
540000000027000	Insurance	7,500	12,500	12,500	2,901	9,599	23.21	13,000	13,956
	Total Insurance	7,500	12,500	12,500	2,901	9,599	23.21	13,000	13,956
Operations/Housekeeping									
550000000081000	Operations and Housekeeping	0	0	0	0	0	0.00	0	0
	Total Operations/Housekeeping	0	0	0	0	0	0.00	0	0
Rentals/Leases/Repairs									
561000000027000	Equipment Rental	9,000	9,500	9,500	4,998	4,502	52.61	9,500	9,500
562100000087000	Facilities Fee	41,535	48,617	49,001	0	49,001	0.00	56,157	61,488
564000000087000	Property/Building Maintenance	0	0	0	0	0	0.00	0	0
564091900087000	Property/Building Maint-Grant	0	5,000	5,000	3,900	1,100	78.00	25,000	25,000
	Total Rentals/Leases/Repairs	50,535	63,117	63,501	8,898	54,603	14.01	90,657	95,988

Willow Creek Academy
Second Interim Revision
2012/13

		July 1 2012-13	1st Interim 2012-13	2nd Interim 2012-13	Actuals thru Jan 31	Account Balance	Percent	Projected 2013-14	Projected 2014-15
Professional Services									
580600000073000	ARI Administration Contract	51,680	56,240	54,910	31,279	23,631	56.96	61,200	67,525
582000000076000	Oversight Fee	41,535	48,617	49,001	0	49,001	0.00	56,157	61,488
583000000027000	Advertising/Employment Fees	5,000	5,000	1,000	75	925	7.50	5,000	5,000
583500000027000	Employee Recruitment Fees	0	35,000	25,000	9,305	15,695	37.22	0	0
585000000027000	Legal Services Contracts	5,000	5,000	6,000	4,251	1,749	70.85	7,000	7,000
585200000071910	Audit Services Contracts	10,400	10,400	10,400	5,685	4,715	54.66	10,400	11,000
585600000027000	Technology Service Contracts	12,000	15,000	15,000	12,573	2,427	83.82	15,000	15,000
585800000027000	Other Svcs/Operating Expenses	1,500	1,500	1,500	1,464	36	97.60	1,500	1,500
585800011110000	Other Svcs/Operating Expenses	63,134	63,134	63,134	15,609	47,525	24.72	68,134	68,134
585842031110000	Other Svcs/Op Exp-Title III	0	4,779	5,937	1,260	4,677	21.22	5,937	5,937
585890301111000	Other Svcs/Operating Expenses-Music Grant	25,000	0	0	0	0	0.00	0	0
585890751110000	Other Svcs/Operating Expenses-MCF-Art Grl	50,000	39,000	39,000	15,600	23,400	40.00	39,000	39,000
585891001110000	Other Svcs/Op Exp-Art Fest/Tech Grant	10,000	0	0	0	0	0.00	10,000	10,000
585891101110000	Other Svcs/Op Exp-Nutrition Grant	0	18,487	18,487	13,750	4,737	74.38	18,487	18,487
585891451110000	Other Svcs/Op Exp-NOAA Grant	0	0	1,500	1,193	307	79.53	1,500	1,500
585891501110000	Other Svcs/Op Exp-WCF Grant Contract Svc	0	0	0	0	0	0.00	0	0
585891601110000	Other Svcs/Op Exp-After Sch Instr Contract Sv	20,000	20,000	20,000	17,179	2,821	85.90	20,000	20,000
586000000027000	Other Svcs/Operating Exp-Fundraising	500	500	0	0	0	0.00	500	500
586500000027000	Board Development/Training	1,500	1,500	500	0	500	0.00	1,500	1,500
587500011110000	Staff Development Expense	8,818	8,577	8,577	1,070	7,507	12.48	18,577	18,577
587540351110000	Staff Development Expense-Title II	1,182	1,423	1,423	0	1,423	0.00	1,423	1,423
587573921110000	Staff Development Expense-BTSA	0	0	0	0	0	0.00	0	0
Total Professional Services		307,249	334,157	321,369	130,293	191,076	40.54	341,315	353,571
Communications									
591000000027000	Postage and Shipping	3,500	3,500	4,500	1,503	2,997	33.40	3,500	3,757
592000000027000	Internet Services	2,500	2,500	4,000	2,323	1,677	58.08	2,500	2,684
593000000027000	Telephone/Cell Phones	3,500	3,500	2,000	721	1,279	36.05	3,500	3,757
Total Communications		9,500	9,500	10,500	4,547	5,953	43.30	9,500	10,198
Total Services/Operating Expenses		376,784	421,274	409,070	147,832	261,238	36.14	456,472	475,713
Capital Outlay									
610000000085000	Sites/Improvement of Sites	0	0	0	0	0	0.00	0	0
640000000000000	Capitalized Equipment	0	0	0	0	0	0.00	0	0
690000011110000	Depreciation Expense	4,950	4,950	4,950	0	4,950	0.00	4,950	4,950
Total Capital Outlay		4,950	4,950	4,950	0	4,950	0.00	4,950	4,950

Willow Creek Academy
Second Interim Revision
2012/13

		July 1	1st Interim	2nd Interim	Actuals thru	Account		Projected	Projected
		2012-13	2012-13	2012-13	Jan 31	Balance	Percent	2013-14	2014-15
Other Outgo									
714165050092000	SPED Encroachment	20,000	20,000	50,000	0	50,000	0.00	70,000	71,000
	Total Other Outgo	20,000	20,000	50,000	0	50,000	0.00	70,000	71,000
	Total Expenses	2,220,187	2,446,577	2,476,606	1,196,401	1,280,205	48.31	3,091,907	3,306,652
Other Sources and Uses									
Other Sources									
898000000000000	Contrib from Unrestr Resource	-74,805	-65,548	-135,133			0.00	-118,166	-120,884
898053100000000	Contrib from Unrestr Res-CNSP	54,805	45,548	52,061			0.00	48,166	49,884
898065000000000	Contrib from Unrestr Res-SpEd	20,000	20,000	83,072			0.00	70,000	71,000
898073920000000	Contrib from Unrestr Res-BTSA	0	0	0			0.00	0	0
	Total Other Sources	0	0	0	0	0	0.00	0	0
Other Uses									
743800000091000	Debt Svcs Interest Payments	0	0	0		0	0.00	0	0
743900000091000	Debt Svcs Principal Payments	0	0	0		0	0.00	0	0
	Total Other Uses	0	0	0	0	0	0.00	0	0
	Total Other Sources and Uses	0	0	0	0	0	0.00	0	0
	Net Increase/Decrease in Fund Balance	-60,028	7,467	14,984	-201,280	216,264		17,438	13,429
	Year End Reclassification to FASB	0	0	0				0	0
	Year End Net Increase/Decrease to Fund Ba	-60,028	7,467	14,984				17,438	13,429
Fund Balance									
979100000000000	Beginning Fund Balance/Net Assets	305,783	336,262	336,262				351,245	386,122
	Ending Fund Balance/Net Assets	245,755	343,729	351,245				386,122	412,980
	Undesignated/Unappropriated	245,755	343,729	351,245				386,122	412,980

Willow Creek Academy
General Ledger Trial Balance
As of Jan 31, 2013

Filter Criteria includes: Report order is by ID. Report is printed in Detail Format.

Account ID	Account Description	Original Budget	Revised Budget	Actuals to Date	Account Balance
110100001110000	Teacher Salaries-Regular	808,535	815,969	410,730	405,239
110190301110000	Teacher Salaries-Instr Music	0	60,000	30,000	30,000
110200001110000	Teacher Salaries-Substitute	20,000	37,250	11,910	25,340
110500001110000	Teacher Stipend	10,000	20,373	7,499	12,874
110590751110000	Teacher Stipend-Art Institute	0	2,800	2,800	0
110600001110000	Teacher Stipend-Prof Develop	0	1,400	1,400	0
131100000027000	Principal Salaries-Regular	103,000	103,000	60,083	42,917
132100000027000	VP/Dean Salaries-Regular	74,200	74,000	40,432	33,568
132500000027000	Admin Stipend	0	10,000	10,000	0
210100001110000	Class Teach/Inst Aide Sal-Reg	112,751	182,869	90,960	91,909
210111001110000	Class Teach/Inst Aide Sal-Reg-Lot	29,146	0	0	0
210100011142000	Class Teach/Inst Aide Sal-PE	52,500	13,746	0	13,746
210111001142000	Class Teacher Salary-PE-Lot	0	30,504	18,000	12,504
210130101110000	Class Teach/Inst Aide-Title I	38,103	33,091	17,500	15,591
210165005711300	Class Teach/Inst Aide Sal-SpEd	0	30,000	15,000	15,000
210190201110000	Class Teach/Inst Aide Sal-Span	35,000	33,000	16,500	16,500
210191501110000	Class Teach/Inst Aide-WCA-826	26,000	26,000	15,167	10,833
210500001110000	Class Teach/Inst Aide Stipend	0	5,356	5,356	0
220100000039000	Classified Support-After School	7,875	0	0	0
220153100037000	Food Services Salary-Reg	35,870	33,323	16,378	16,945
240100000027000	Cler/Office/Tech Salaries-Reg	27,910	56,354	34,724	21,630
240500000027000	Cler/Office/Tech Stipend	0	1,071	1,071	0
330100000027000	Social Security/Medicare Cert	13,556	14,306	8,454	5,852
330100001110000	Social Security/Medicare Cert	62,507	64,218	31,792	32,426
330190101110000	Social Security/Medicare Cert	0	0	0	0
330190301110000	Social Sec/Medicare Cert-Music	0	4,542	2,271	2,271
330200000027000	Social Security/Medicare Class	2,135	4,299	2,696	1,603
330200000039000	Social Security/Medicare Class	602	0	0	0
330200001110000	Social Security/Medicare Class	13,684	16,403	8,477	7,926
330200001142000	Social Security/Medicare Class	4,016	3,385	1,377	2,008
330253100037000	Social Sec/Medicare Class-CNSP	2,744	2,549	1,253	1,296
330265005711300	Social Sec/Medicare Class-SpEd	0	2,295	1,148	1,148
330290201110000	Social Sec/Medicare Class-Span	2,678	2,239	1,135	1,104
330291501110000	Soc Sec/Medicare Class-WCA-826	1,989	1,989	1,160	829
340100000027000	Health & Welfare Certificated	2,033	2,033	1,186	847
340100001110000	Health & Welfare Certificated	48,786	39,723	23,245	16,478
340190301110000	Health & Welfare Cert-Music	0	3,850	1,750	2,100
340200000027000	Health & Welfare Classified	0	3,850	2,100	1,750
340200001110000	Health & Welfare Class Tea	5,045	18,424	9,332	9,092
340290201110000	Health & Welfare Class-Span	0	3,850	2,100	1,750
350100000027000	Unemployment Insurance Cert	1,949	2,057	1,216	841
350100001110000	Unemployment Insurance Cert	9,224	9,656	4,778	4,878
350190301110000	Unemployment Ins Cert-Music	0	660	330	330
350200000027000	Unemployment Insurance Class	307	632	394	238
350200000039000	Unemployment Insurance Class	87	0	0	0
350200001110000	Unemployment Insurance Class	1,980	2,434	1,252	1,182
350200001142000	Unemployment Insurance Class	578	487	198	289
350253100037000	Unemployment Ins Class-CNSP	395	367	180	187
350265005711300	Unemployment Ins Class-SpEd	0	330	165	165
350290201110000	Unemployment Ins Class-Span	385	363	182	182
350291501110000	Unemploy Ins Class-WCA-826	286	286	167	119
350300001110000	UI Local Exp Charge Cert	0	0	810	-810

Willow Creek Academy
General Ledger Trial Balance
As of Jan 31, 2013

Filter Criteria includes: Report order is by ID. Report is printed in Detail Format.

Account ID	Account Description	Original Budget	Revised Budget	Actuals to Date	Account Balance
360100000027000	Workers Compensation Cert	2,640	2,786	2,074	712
360100001110000	Workers Compensation Cert	12,175	12,508	8,689	3,819
360190301110000	Workers Comp Cert-Music	0	885	567	318
360200000027000	Workers Compensation Class	416	837	668	169
36020000003900	Workers Compensation Class	117	0	0	0
360200001110000	Workers Compensation Class	2,665	3,195	2,117	1,078
360200001142000	Workers Compensation Class	782	659	344	315
360253100037000	Workers Comp Class-CNSP	534	497	308	189
360265005711300	Workers Comp Classified-SpEd	0	447	287	161
360290201110000	Workers Comp Classified-Span	522	436	283	153
360291501110000	Workers Comp Class-WCA-826	387	387	281	106
390100000027000	Other Benefits Certificated	7,376	7,670	5,465	2,205
390100001110000	Other Benefits Certificated	30,983	33,048	17,618	15,430
390190301110000	Other Benefits Certif-Music	0	1,800	1,050	750
411000001110000	Textbooks/Core Curricula	19,500	18,950	18,476	474
421000001110000	Books/Reference Materials	500	1,050	1,026	24
431000001110000	Instruct Materials/Supplies	12,134	8,520	1,888	6,632
431007611100000	Instruct Mtls/Supplies-Art/Music	500	500	16	484
431063001110000	Instruct Mtls/Supplies-Lottery P20	5,866	7,380	5,153	2,227
431090201110000	Instruct Mtls/Supplies-Spanish	0	100	76	24
431091101110000	Instruct Mtls/Supply-Nutrition	10,000	2,000	1,163	837
431091451110000	Instruct Mtls/Supply-NOAA	0	1,200	0	1,200
432000000027000	All Other Materials/Supplies	21,000	20,064	11,398	8,666
432053100037000	All Other Mtls/Supply-Food Svc	0	905	905	0
432090200027000	All Other Mat'l/Supply-Spanish	0	31	31	0
432091450027000	All Other Mat'l/Supply-NOAA	0	500	275	225
441000000027000	Non-Capitalized Equipment	2,500	3,400	443	2,957
441000001110000	Non-Capitalized Equipment	14,500	13,650	13,076	574
441053100037000	Non-Capitalized Equipment-Food Svc	0	50	45	5
441091001110000	Non-Capitalized Equipment-Tech Grant	0	0	0	0
441091301110000	Non-Capitalized Equip-Art Fest-Tech Gran	14,000	0	0	0
441091451110000	Non-Capitalized Equip-NOAA Grant	0	800	0	800
470053100037000	Food Service Expenditures	103,500	93,000	40,188	52,812
531000000027000	Dues and Memberships	2,000	1,200	1,193	7
540000000027000	Insurance	7,500	12,500	2,901	9,599
561000000027000	Equipment Rental	9,000	9,500	4,998	4,502
562100000087000	Facilities Fee	44,954	49,001	0	49,001
564000000087000	Property/Building Maintenance	0	0	0	0
564091900087000	Property/Building Maint-Grant	0	5,000	3,900	1,100
580600000073000	ARI Administration Contract	51,680	54,910	31,279	23,631
582000000076000	Oversight Fee	44,954	49,001	0	49,001
583000000027000	Advertising/Employment Fees	5,000	1,000	75	925
583500000027000	Employee Recruitment Fees	0	25,000	9,305	15,695
585000000027000	Legal Services Contracts	5,000	6,000	4,251	1,749
585200000071900	Audit Services Contracts	10,400	10,400	5,685	4,715
585600000027000	Technology Service Contracts	12,000	15,000	12,573	2,427
585800000027000	Other Svcs/Operating Expenses	1,500	1,500	1,464	36
585800001110000	Other Svcs/Operating Expenses	63,134	63,134	15,609	47,525
585842031110000	Other Svcs/Op Exp-Title III	0	5,937	1,260	4,677
585890301110000	Other Svc/Op Exp-Instruction-Music	25,000	0	0	0
585890701110000	Other Svc/Op Exp-Instruction-Dist-Art	50,000	0	0	0
585890751111000	Other Svc/Op Exp-MCF-Art Grt	0	39,000	15,600	23,400
585891001110000	Other Svc/Op Exp-Instruction-Art Fest	10,000	0	0	0
585891101111000	Other Svcs/Op Exp-Nutrit Grant	0	18,487	13,750	4,737
585891451111000	Other Svcs/Op Exp-NOAA Grant	0	1,500	1,193	308
585891601111000	Other Svcs/Operating Exp-ASEP	20,000	20,000	17,179	2,821
586000000027000	Other Svc/Op Exp-Fundraising	500	0	0	0
586500000027000	Board Development/Training	1,500	500	0	500

Willow Creek Academy
General Ledger Trial Balance
As of Jan 31, 2013

Filter Criteria includes: Report order is by ID. Report is printed in Detail Format.

Account ID	Account Description	Original Budget	Revised Budget	Actuals to Date	Account Balance
987500011110000	Staff Development Expense	8,818	8,577	1,070	7,507
987540351110000	Staff Development Exp-Title IIA	1,182	1,423	0	1,423
591000000027000	Postage and Shipping	3,500	4,500	1,503	2,997
592000000027000	Internet Services	2,500	4,000	2,323	1,677
593000000027000	Telephone/Cell Phones	3,500	2,000	721	1,279
690000011110000	Depreciation Expense	4,950	4,950	0	4,950
714165005092000	SpEd Encroachment	0	50,000	0	50,000
809600000000000	In-Lieu Tax Transfers-Curr Yr	-1,337,657	-1,459,528	-509,161	-950,367
822053100000000	Child Nutrition School Program	-63,707	-58,409	-15,592	-42,817
829030100000000	Other Fed Rev-NCLB-Title 1	-38,103	-33,091	0	-33,091
829040350000000	Oth Fed Rev-Title IIA-Tchr Qua	-1,182	-1,423	0	-1,423
829042030000000	Oth Fed Rev-Title III-LEP	0	-5,937	0	-5,937
843400000000000	Class Size Reduction K-3	-80,325	-85,680	-17,939	-67,741
852053100000000	State Child Nutrition School Progr	-3,408	-4,962	-1,281	-3,681
855000000000000	Mandated Cost Reimbursement		-3,300	-3,300	0
856011000000000	State Lottery Revenue-Non-Prop	-29,146	-30,504	-1,410	-29,094
856063000000000	State Lottery Revenue-Prop 20	-5,866	-7,380	-945	-6,435
859000000000000	Other State Revenues	-400	-400	0	-400
859007600000000	Other State Revenue-Art/Music	-2,858	-2,858	-1,313	-1,545
859100000000000	Categorical Block Grant/EIA	-160,812	-173,846	-58,856	-114,990
859200000000000	Revenue Limit Adjustment	113,954	0	0	0
863453100000000	Food Service Revenue	-21,123	-15,259	-5,629	-9,630
866000000000000	Interest	-650	-650	-211	-439
869900000000000	Other Local Revenues	-3,000	-45,000	-47,311	2,311
869902000000000	Other Local Revenues-Span Grant	-30,000	-30,000	-32,500	2,500
869903000000000	Other Local Revenues-Music Grant	-15,000	-17,000	0	-17,000
869990400000000	Other Local Rev-District Grant	-328,876	-328,876	-164,438	-164,438
869990500000000	Other Local Revenues-WCF Art Grant	-10,000	-40,000	-10,000	-30,000
869990700000000	Other Local Rev-Dist Art Grant	-50,000	0	0	0
869990750000000	Oth Local Rev-MCF-Art Grant	0	-50,000	-50,000	0
869991000000000	Other Local Rev-Art Fest/Tech Grant	-10,000	0	0	0
869991100000000	Oth Local Rev-Nutrition Grant	-10,000	-20,487	-20,487	0
869991200000000	Other Local Rev-Tech Grant	-14,000	0	0	0
869991400000000	Other Local Rev-WCF Grant	-10,000	-10,000	-10,000	0
869991450000000	Oth Local Rev-NOAA Grant	0	-4,000	-4,000	0
869991500000000	Other Local Rev-WCF AST	-28,000	-28,000	0	-28,000
869991600000000	Oth Local Revenue-ASEP	-20,000	-20,000	-30,748	10,748
869991800000000	Other Local Revenues-Simon found/W	0	-10,000	-10,000	0
869991900000000	Other Local Revenues-Landscaping	0	-5,000	0	-5,000
898000000000000	Contrib from Unrestr Resource	-54,805	-135,133	0	-135,133
898053100000000	Contrib from Unrestr Res-CNSP	54,805	52,061	0	52,061
898065050000000	Contrib from Unrestr Res-SpEd	0	83,072	0	83,072
911000000000000	Cash in US Bank Unrestricted			81,179	
913500000000000	Cash with Fiscal Agent/Trustee			58,730	
920500000000000	Employee Receivable			1,494	
929011000000000	Due from Grantor Gov-Lottery			0	
929040350000000	Due from Grantor Gov-Title II			0	
929063000000000	Due from Grantor Gov-Lottery			0	
933000000000000	Prepaid Expenses			1,433	
942000000000000	Sites/Improvement of Sites			3,450	
942500000000000	Accumulated Depr-Site Improv			-232	
943000000000000	Buildings			50,885	
943500000000000	Accumulated Depr-Buildings			-20,352	
944000000000000	Equipment			27,616	
944500000000000	Accumulated Depr-Equipment			-8,984	
954200000000000	State Unemployment Ins Payable			-1,600	
954300000000000	Worker's Compensation Payable			3,839	
954500000000000	One-sixth Withholding Payable			-58,404	

Willow Creek Academy
General Ledger Trial Balance
As of Jan 31, 2013

Filter Criteria includes: Report order is by ID. Report is printed in Detail Format.

Account ID	Account Description	Original Budget	Revised Budget	Actuals to Date	Account Balance
956000000000000	Summer 125 Plan Payable			-4,072	
956100000000000	Health Premiums Payable			0	
979100000000000	Beginning Fund Balance			-336,262	
	Revenue	-2,160,159	-2,491,590	-995,121	-1,496,469
	- Expenses	2,207,025	2,476,608	1,196,400	1,280,208
	Net Income	46,866	-14,982	201,279	-216,261

Sausalito Marin City School District
Office of the Superintendent

Date: March 14, 2013
To: Board of Trustees
From: Valerie Pitts, Superintendent
Re: Discussion: Facilities/Construction Update

Background

A Certificate of Participation funded the MLK classrooms project and includes the addition of four new classrooms to MLK, new landscaping, demolition of the Annex and refurbishing of the current portables. Schematic designs were approved in January, 2013 by the Board of Trustees. A pre-construction services contract was awarded in November 2012 to JLC Modular. Quattrochi Kwok Architects (QKA) and Greystone West Company Construction Management have developed timelines and cost estimates. Construction will be completed over the summer 2013 with a projected school opening date in late August 2013.

Analysis

JL Modular has now completed their site-specific drawings and they are ready to submit to DSA. Award of construction services contract will be made shortly. Updates and specifics requiring board action will be placed on board agendas as needed. Superintendent Pitts, Chief Academic Officer Norbutas and Director of Maintenance Forrest Corson will provide updates including a discussion of the proposed use of current classroom and office space at MLK to meet the pre-K-8 programmatic needs next year of a combined campus.

Financial Impact

The cost of projects is approximately 3.5 million. These costs will not be exceeded.

Legal Implications

Projects must be implemented as per contracts and agreements.

Recommendation

This item is brought before the board for information and discussion purposes.

Backup attached: Yes _____ No X

Sausalito Marin City School District
Office of the Superintendent

Date: March 14, 2013
To: Board of Trustees
From: Valerie Pitts, Superintendent
Re: Action: Willow Creek Academy Proposition 39 Request/District Response

Background

Willow Creek Academy (WCA) submitted a request for facilities, dated October 26, 2012, as required by Prop 39. Section 11969.9, subdivision (f) of Title 5 of the California Code of Regulations requires a school district, in response to a request for facilities, to prepare in writing a preliminary proposal regarding the space to be allocated to the Charter School and/or to which the Charter School is to be provided access. The District has accordingly prepared a response in accordance with applicable regulations. (Cal. Code Regs., tit. 5, § 11969.1 et seq.; "Prop 39 Regulations". Attached is the final response letter.

Analysis

The Charter School, Willow Creek Academy, indicated they need three classrooms according to in-district enrollment projections for 13-14. The district agrees the Charter may realize this enrollment. The district will allocate three additional classrooms to WCA. WCA should have adequate classroom space to serve its in-district students.

Financial Impact

The district will monitor in-district enrollment and classroom allocations to WCA and continue to discuss the Facilities Use Agreement.

Legal Implications

Prop 39 requires a school district to provide equitable, contiguous facilities sufficient to house a Charter's in-district enrollment.

Recommendation

The Superintendent recommends Trustees approve the final letter to Willow Creek Academy.

Backup attached: Yes X No

DRAFT

Sausalito Marin City School District

200 Phillips Drive
Marin City, CA 94965

Orlando Lobo
President
Willow Creek Academy Charter School
33 Buchanan Dr.
Sausalito, CA 94965

March 14, 2013

Re: Final Letter Regarding Facilities to Be Allocated Under Prop 39/
Willow Creek Academy Charter School

Dear Mr. Lobo:

This constitutes the final letter in response to the October 26, 2012 request for facilities you submitted to Sausalito Marin City School District ("District") on behalf of the Willow Creek Academy (WCA) Charter School ("Charter School") for the 2013-2014 school year.

Section 11969.9, subdivision (f) of Title 5 of the California Code of Regulations requires a school district, in response to a request for facilities, to prepare in writing a preliminary proposal regarding the space to be allocated to the Charter School and/or to which the Charter School is to be provided access. The District has accordingly prepared this preliminary proposal in accordance with applicable regulations. (Cal. Code Regs., tit. 5, § 11969.1 et seq.; "Prop 39 Regulations".)

Projections of In-District Classroom ADA on Which Proposal Is Based

The Prop 39 Regulations require the District to set forth the projections of in-District classroom average daily attendance ("ADA") on which the District's preliminary proposal is based. The District has determined that the ADA projections set forth in the Charter School's October 26, 2012 letter are reasonable. Therefore, this offer is based on the 250.8 units of in-District classroom ADA that Charter School has projected for 2013-2014. The district and charter agree that an additional three self-contained classrooms at the campus of Bayside Elementary be provided to accommodate Charter enrollment growth, contingent on actual enrollment. Please see the attached facilities map for a complete description of Charter designated facilities on the Bayside campus.

The District also provides other program space to the Charter: administrative offices, shared art and music rooms, common rooms and a shared multi-purpose room. The

district will retain Room 11 as the Learning Center to serve students with IEPs according to their individual needs.

Specific Location of the Space

For the 2013-2014 school year, the District will locate Charter School at the site it currently occupies in the 2012-2013 school year. Specifically, the District will make available to Charter School the facilities at the District's Bayside Elementary School site located at 630 Nevada St. Sausalito, CA.

All Conditions Pertaining to the Space

The use and occupation of the facilities by the Charter School is conditioned upon the execution of the current Facilities Use Agreement. The District and Charter should review the Facilities Use Agreement pertaining to custodial and maintenance fees.

Projected Pro Rata Share Amount

For 2013-2014, the District will waive the pro-rata share described in Education Code section 47614. Instead, the District will collect an oversight fee of 3%, as set forth in Education Code section 47613. The District does not waive its right to collect a pro-rata share at some point in the future.

Comparison Group Schools Used in Developing Preliminary Proposal

The Prop 39 Regulations require that the District's preliminary proposal list the schools in the "comparison group", a term that is defined by section 11969.3, subdivision (a)(2), of the Prop 39 Regulations. Because the District does not operate K-8 schools like the Charter School, it has determined that, for purposes of the Charter School's facilities request, Bayside Elementary School comprises the K-4 comparison group and that Martin Luther King Academy Middle School comprises the 5-8 middle school comparison group. The combined Bayside/MLK campuses will be afforded similar facilities (if enrollment does not exceed capacity.)

Description of Differences Between Preliminary Proposal and Charter School's Facilities Request

For the 2013-2014 school year, the District will provide the Charter School with the same facilities at the same site it occupies in the current 2012-2013 school year plus three additional self-contained classrooms. Charter School's October 26, 2012 letter requested continued use of the same facilities it is currently occupying at the Bayside Campus plus three additional classrooms. In a subsequent memo between the Charter School president and the District superintendent, the Charter president proposed certain specific classrooms be made available contingent on the closing of Bayside Elementary School. The District has determined the appropriate classrooms to be Rooms 6,7,8. The assigned

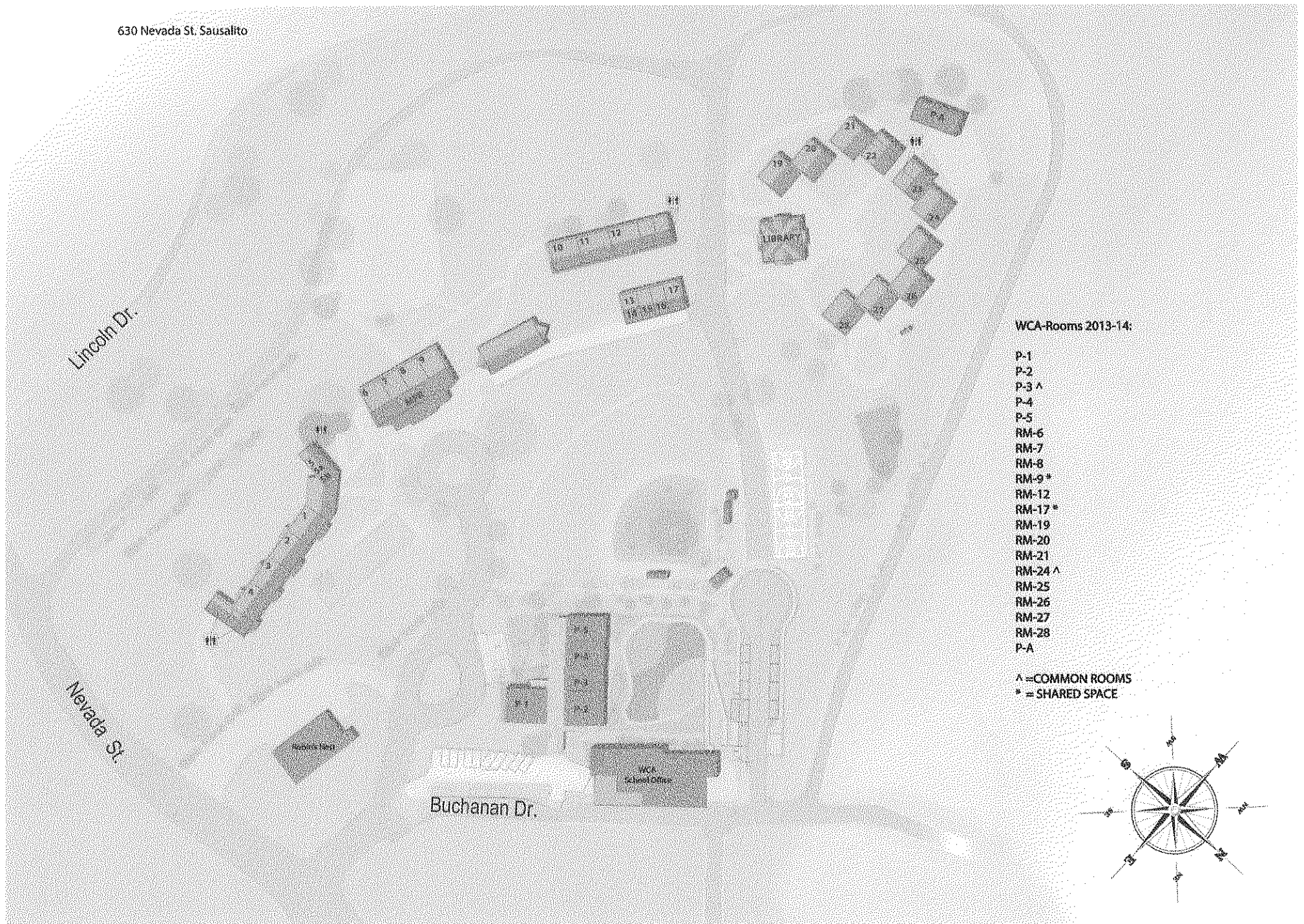
classrooms will remain the same regardless of the timing of the move or closure of Bayside Elementary.

Conclusion

We look forward to continuing our relationship with WCA regarding its facilities needs. Please feel free to contact me with any questions.

Sincerely,

Valerie Pitts, Ed.D.
Superintendent



Sausalito Marin City School District
Office of the Superintendent

Date: March 14, 2013
To: Board of Trustees
From: Valerie Pitts, Superintendent
Re: Discussion/Action: 2013/2014 Annual Board Agenda Planning Calendar and Board Meeting Dates Calendar

Background

The Board Agenda Planning Calendar is for discussion and planning to ensure appropriate items for board review and action are placed on agendas for the upcoming year. Law requires most of these items and some are for informational purposes only. The planning calendar helps the superintendent prepare efficient and effective meetings.

The Board Meeting Dates Calendar is presented for approval.

Analysis

Agenda items and meetings can be added and the Agenda Planning Calendar revised at any time according to the business of the district. Similarly, items may be removed as needed if timelines or local issues create the need.

Recommendation

The Board Agenda Planning Calendar is presented for information and discussion purposes only. It serves as guide in meeting planning.

The Superintendent recommends Trustees approve the Board Meeting Dates Calendar.

Backup attached: Yes X No

**Sausalito Marin City School District
Board Meeting Dates 2013/2014 School Year - DRAFT**

Future District Meeting Dates

All meetings are held at the District Office, 200 Phillips Drive, Marin City at 7:00 p.m. unless otherwise noted. *The first meeting date of each month will be allocated to additional special meetings on facilities issues, special meetings, community forum, etc. as needed. The only or second meeting date of each month will be allocated to regular board meetings.

July 25	One July meeting due to Summer Break
August 8*	
August 22	
September 12*	
September 26	
October 10*	
October 24	
November 21	Third Thursday; one November meeting due to Holidays
December 5*	First Thursday due to Holidays
December 12	Second Thursday due to Holidays
January 9*	
January 23	
February 13*	
February 27	
March 13*	
March 27	
April 10*	
April 24	
May 8*	
May 20	
June 12	Two meetings in June
June 26	Two meetings in June

**Sausalito Marin City School District
Board Agenda Planning Calendar 2013/2014**

Agenda Item Description	Strategic Priority	D/A	Reporter
July 25, 2013			
Quarterly Report: Williams Act (Consent Agenda)	Superintendent's Report	A	Pitts
Declaration of Need for Fully Qualified Educators	Attract/Develop/Retain Staff	A	Pitts
Quarterly Receivables Report (As Needed)	Fiscal Integrity	D	Pitts/Rigney
August 22, 2013			
Strategic Priorities/Goals Progress	Governance	D	Pitts
Extended School Year Report	Student Achievement	D	Pitts/XX
Approve Unaudited Actuals/ GANN Resolution (Due 9/15)	Fiscal Integrity	A/A	Pitts/Rigney
Conflict of Interest Resolution BB/E9270 (alternate years; next 2014)	Governance	A	Pitts
Enrollment & Staffing Report	Attract/Develop/Retain Staff	D	Pitts/Rigney
Maintenance Operations Transportation (MOT) Report	Facilities	D	Pitts/Corson
Accept WCA Unaudited Actuals (Due 9/15)	Fiscal Integrity	A	Pitts/Rigney/WCA
WCA: Confirmation of Fiscal Services Contract (MOU V.A.)	Fiscal Integrity	D	Pitts/Rigney/WCA
September 26, 2013			
Staff Development Report	Attract/Develop/Retain Staff	D	Pitts
California State Standards Assessment Reports	Student Achievement	D	Principals
Annual Arts Grant Report	Student Achievement	D	Pitts/Newton/Tate
Public Hearing/Texts & Instructional Materials (Due end week 8 of day 1 attendance)	Student Achievement	A	Pitts
Sunshine Negotiations	Attract/Develop/Retain Staff	D	Pitts
Honoring Tenured Teachers	Superintendent's Report	D	All
Business Update	Fiscal Integrity	D	Pitts/Rigney
Declaration to Exception to Class Size Maximum	Student Achievement	A	Pitts
Annual Operations Application for Class Size Reduction (Consent Agenda)	Student Achievement	A	Pitts
October 24, 2013			
CBEDS/Enrollment Report	Student Achievement	D	Pitts
Curriculum: Adoption Report	Student Achievement	D	Pitts
Professional Services Contracts (include prior year's numbers & comparison)	Fiscal Integrity	D	Pitts/Rigney
Budget Revisions – First Interim	Fiscal Integrity	A	Pitts/Rigney
Quarterly Report: Williams Act (Consent Agenda)	Superintendent's Report	A	Pitts
Single Plans for Student Achievement (BA & MLK)	Student Achievement	D	Pitts/Principals
Grade Level or Program Report	Student Achievement	D	Pitts/Principals
Technology Report	Student Achievement	D	Pitts/IT
Quarterly Receivables Report (As Needed)	Fiscal Integrity	D	Pitts/Rigney
Board Self-Assessment	Governance	D	Pitts/President
WCA: Educational Program Evaluation/Report (MOU X. B)	Student Achievement	A	Pitts

Agenda Item Description	Strategic Priority	D/A	Reporter
November 21, 2013 (Third Thursday)			
API Report	Student Achievement	D	Pitts/WCA
Library Report	Student Achievement	D	Pitts
Approve Single Plans for Student Achievement (Consent Agenda)	Student Achievement	A	Pitts/Principals
Grade Level or Program Report	Student Achievement	A	Pitts/Principals
Extended Learning Report	Student Achievement	D	Pitts
Benchmark Assessment Results	Student Achievement	D	Pitts/ Principals
Pre K to 3 Report	Student Achievement	D	Pitts
December 12, 2013 (Second Thursday)			
Annual Organizational Meeting	Governance	A	Pitts
Regular Meeting			
Approve First Interim Budget Report (Due 12/15)	Fiscal Integrity	A	Pitts/Rigney
Approval of Tentative Bargaining Agreements	Attract/Develop/Retain Staff	A	Pitts
School Board Month Recognition	Governance	A	Pitts
Homework Update (As Needed)	Student Achievement	D	Principals
School Accountability Report Card (SARC) Publication (Consent Agenda)	Communications	A	Pitts
Grade Level or Program Report	Student Achievement	D	Pitts/Principals
Accept WCA First Interim Budget Report (Due 12/15)	Fiscal Integrity	A	Pitts/Rigney/WCA
January 23, 2014			
Physical Fitness Assessment Results	Student Achievement	D	Pitts/XX
Review of Independent Auditor's Report	Fiscal Integrity	D	Pitts/Rigney
Accept WCA Independent Auditor's Report	Fiscal Integrity	A	Pitts/Rigney/WCA
Budget Revisions (Per Governor's Workshop)	Fiscal Integrity	D/A	Pitts/Rigney
WCA Budget Revisions (Per Governor's Workshop)	Fiscal Integrity	D/A	Pitts/Rigney/WCA
Adopt Budget Development Calendar	Fiscal Integrity	A	Pitts/Rigney
Quarterly Report: Williams Act (Consent Agenda)	Superintendent's Report	A	Pitts
Schedule Annual Budget Study Session for March	Fiscal Integrity	A	Pitts/Rigney
Annual Staff Review of School Safety Plans (Due 3/1)	Superintendent's Report		Pitts/Corson
AB1200 Disclosures	Fiscal Integrity	D	Pitts/Rigney
Review Draft Annual Board Meeting/Planning Calendars	Governance	D	Pitts
Quarterly Receivables Report (As Needed)	Fiscal Integrity	D	Pitts/Rigney
Grade Level or Program Report	Student Achievement	D	Pitts/Principals
Annual Certificated Seniority/Credentials Held List (Consent Agenda)	Attract/Develop/Retain Staff	A	Pitts
WCA MOU: Proposed revisions by either party due on or before February 1 of each year (MOU 1.B.3.)	Governance	D	Pitts
WCA Prop 39 Request: Preliminary district response due on or before February 1	Governance	A	Pitts
February 27, 2014			
Approve Annual Board Meeting/Planning Calendars (Consent Agenda)	Governance	D	Pitts
Negotiations Update	Closed Session	D	Pitts

Agenda Item Description	Strategic Priority	D/A	Reporter
February 27, 2014 Continued			
Curriculum and Instruction Report	Student Achievement	D	Pitts
Approve Second Interim Budget Report (Due 3/15)	Fiscal Integrity	A	Pitts/Rigney
Accept WCA Interim Budget Report (Due 3/15)	Fiscal Integrity	A	Pitts/Rigney/WCA
CSBA Delegate Vote (alternate years; next 2014)	Governance	A	Pitts
Grade Level or Program Report	Student Achievement	D	Pitts/Principals
Board Self-Assessment	Governance	D	Pitts/President
Review Draft Annual District Calendar *	Governance	D	Pitts
Resolution: If any, to reduce particular kinds of services (SDTA-Due March 15)	Governance	A	Pitts
March 27, 2014			
Special Education Program Report	Student Achievement	D	Pitts/LaLonde
Annual Policy Review: Extracurricular, Co-Curricular (Others as Added)	Governance	D/A	Pitts
Approve Annual District Calendar (Consent Agenda)* and Lincoln's Birthday Resolution	Governance	A	Pitts
Resolution – Lincoln's Birthday Observation (Consent Agenda [for the following February])	Governance	A	Pitts
Strategic Priorities Planning (As Needed)	Governance	D	Pitts
Grade Level or Program Report	Student Achievement	D	Pitts/Principals
Review/Selection of Auditor for Annual Audit	Fiscal Integrity	A	Pitts/Rigney
WCA Prop 39 Request Final District Response (Due on or before April 1)	Governance	A	Pitts
Resolution: If any, to reduce/eliminate classified services (CSEA)	Attract/Develop/Retain Staff	A	Pitts
April 24, 2014			
Enrollment and Staffing Projections	Attract/Develop/Retain Staff	A	Pitts
First Draft – General Fund Budget	Fiscal Integrity	D	Pitts/Rigney
Resolution - Employee Appreciation (Consent Agenda)	Attract/Develop/Retain Staff	A	Pitts
Quarterly Report: Williams Act (Consent Agenda)	Superintendent's Report	A	Pitts
Grade Level or Program Report	Student Achievement	D	Pitts/Principals
Quarterly Receivables Report (As Needed)	Fiscal Integrity	D	Pitts/Rigney
Recognition: Golden Bell winners, retirees, etc	Superintendent's Report	D	Pitts
Tennessee Glen Agreement	Governance	A	Pitts
First Draft – WCA Budget	Fiscal Integrity	D	WCA
P2 Enrollment Report (Due Mid-April)	Fiscal Integrity	D	Pitts/Rigney
Tennessee Woods Agreement	Governance	A	Pitts
Mill Valley SD/SMCSD Attendance Agreement	Governance	A	Pitts
Ed Tech Succession Plan (Expires 06/30/14)	Student Achievement	D	Pitts/IT
May 20, 2014 (Tuesday)			
Benchmark Assessment Reports (including Writing/Study Island)	Student Achievement	D	Pitts
Overview of District Health Services and Bi-annual review of BP and AR 5030 (2013, 2015, 2017, 2019)	Safe/Healthy/Caring Schools	D	Pitts/Schools Nurse
Healthy Kids Survey	Fiscal Integrity	D	Pitts/Rigney
School Site Survey Results	Safe/ Healthy/Caring Schools		Pitts/Principals
Second Draft – General Fund Budget	Fiscal Integrity	D	Pitts/Rigney

Agenda Item Description	Strategic Priority	D/A	Reporter
May 20, 2014 (Tuesday) Continued			
Second Draft-WCA Budget	Fiscal Integrity	D	Pitts/Rigney/WCA
Instructional Minutes/Bell Schedule	Student Achievement	A	Pitts/Principals
Grade Level or Program Report	Student Achievement	D	Pitts/Principals
Interdistrict Transfer Agreements: Marin & SFUSD (Consent Agenda)	Student Achievement	A	Pitts
School Site Safety Reports	Student Achievement	D	Pitts/Principals
June 12, 2014			
Strategic Priorities Review	Governance	A	Pitts
Consolidated Application Part I	Fiscal Integrity	A	Pitts/Rigney
Authorizations to Sign (Consent Agenda)		A	Pitts/Rigney
Transportation Report	Safe/Healthy/Caring Schools	A	Pitts/Corson
Board Self-Assessment	Governance	A	Pitts/President
Public Hearing: Categoricals Tier III (required- separate meeting from budget approval meeting)	Fiscal Integrity		Pitts/Rigney
Resolution-State Categorical Funds/Implementing Flexibility Authorized by SBX3	Fiscal Integrity	D	Pitts/Rigney
Public Hearing /Approve District Budget	Fiscal Integrity	A	Pitts/Rigney
Accept WCA Approved Budget	Fiscal Integrity	A	Pitts/Rigney/WCA
Resolution-Establishing Fund Balance Policies (GASB 54)	Fiscal Integrity	A	Pitts/Rigney
Resolution-Temporary Transfer of Funds, Tax Anticipation (TAN)	Fiscal Integrity	A	Pitts/Rigney
Resolution-Budget Transfers to Permit Payment Obligations at Close of Year	Fiscal Integrity	A	Pitts/Rigney
WCA: Annual Supplemental Funding Agreement	Fiscal Integrity	D/A	Pitts
WCA MOU: Finalize agreed upon changes (proposed in February of each year (MOU 1.B.3.1) by July 1	Fiscal Integrity	A	Pitts
WCA MOU: current MOU expires 06/30/14 WCA Facilities Use Agreement; current FUA expires 06/30/14 WCA Charter: 5 year term expires 06/30/14	Governance	A	Pitts

* See SDTA union agreement, Work Days.

Sausalito Marin City School District
Office of the Superintendent

Date: March 14, 2013
To: Board of Trustees
From: Valerie Pitts, Superintendent
Re: Discussion/Action: District Committees

Background

Annually Trustees discuss serving as liaisons in an ad-hoc manner to various groups and committees as needed. Either the district superintendent or designee convenes these groups. They are advisory in nature, include staff or stakeholders and are not decision-making groups. District committees have specific purposes, are relevant to district work and help with efficient and effective planning and recommendations to the superintendent.

Analysis

Trustees can discuss the need or desire to serve as liaisons to various groups as time or need permits. The district does not currently appoint standing committees that are subject to Brown Act. Decisions appropriate for the board are only made during board meetings. Staff committees discuss various programs and needs. The superintendent can provide opinions from legal counsel during the meeting as needed.

Financial Impact

Staff time and resources in a small district are heavily impacted with committee work.

Legal Implications

Brown Act guidelines regarding numbers of trustees present during meetings that have not been formally noticed should be considered. More than two trustees at a meeting constitute a quorum and official notice of meetings is required.

Recommendation

This item is brought before the board for review, discussion and action as necessary.

Backup attached: Yes _____ No X

Sausalito Marin City School District
Office of the Superintendent

Date: March 14, 2013
To: Board of Trustees
From: Valerie Pitts, Superintendent
Re: Discussion: District Calendar - 2013/2014

Background

The Board of Trustees annually adopts a District calendar for the following academic school year. The calendar includes the number of school days, holidays, teacher work days, and staff development days. Trustees have asked for staff and parent input as they consider drafting and adopting school year calendars.

Analysis

Attached are two drafts of the 2013-2014 school year calendar. Staff is recommending either an August 27 start date to align with the calendar adopted by the Willow Creek Academy Board or a later than usual start date of September 9 which results in a later end of school date (June 19, 2014) to allow for more time to complete construction projects at MLK.

Financial Impact

There are financial impacts related to Average Daily Attendance when considering the placement of local holidays, minimum days, and staff development days. Placement of these days should be made with consideration of the effect on attendance the days prior to and after the selected date. In addition, consistency of instruction is a priority.

Legal Implications

The Board must adopt a calendar for each school year. State law requires that students attend 180 days, and the District contract with the SDTA currently requires 186 teacher work days. There are also legal parameters for taking certain holidays – e.g. Martin Luther King, Jr. Day and Veteran's Day.

Recommendation

The Superintendent recommends Trustees discuss the options available for the 2013-14 calendar.

Backup attached: Yes X No

**Sausalito Marin City
School District
School Calendar 2013-2014 Draft**

	M	T	W	Th	F	S	Days	
		5	6	7	8	9		
August		12	13	14	15	16		
		19	20	21	22	23		
		26	27	28	29	30		
	2	3	4	5	6		September 3-6, 2013	Teacher Work Day/Staff Development
	9	10	11	12	13		September 9, 2013	First Day of School
Sept.	16	17	18	19	20	16	September 2, 2013	Labor Day
	23	24	25	26	27			
	30							
		1	2	3	4			
Oct.	7	8	9	10	11			
	14	15	16	17	18	23		
	21	22	23	24	25			
	28	29	30	31				
					1		November 1, 2013	Staff Development Day
Nov.	4	5	6	7	8		November 11, 2013	Veteran's Day
	11	12	13	14	15	17		
	18	19	20	21	22		November 27, 2013	Minimum Day
	25	26	27	28	29		November 28 & 29, 2013	Thanksgiving & Local Holiday
	2	3	4	5	6			
Dec.	9	10	11	12	13			
	16	17	18	19	20	15	Dec. 24, 26 & 31, 2013	Local Holiday
	23	24	25	26	27		December 25, 2013	Christmas Holiday
	30	31					Dec. 23, 2011-Jan. 3, 2014	Winter Recess
			1	2	3		January 1, 2014	New Year Holiday
Jan.	6	7	8	9	10		January 6, 2014	Students Return to School
	13	14	15	16	17	19		
	20	21	22	23	24		January 20, 2014	Martin Luther King Jr. Day
	27	28	29	30	31			
	3	4	5	6	7			
Feb.	10	11	12	13	14	18	February 14, 2014	Lincoln's Birthday, local holiday
	17	18	19	20	21		February 17, 2014	Presidents' Day
	24	25	26	27	28			
March	3	4	5	6	7			
	10	11	12	13	14			
	17	18	19	20	21	20		
	24	25	26	27	28			
		1	2	3	4			
April	7	8	9	10	11			
	14	15	16	17	18	17	April 14-18, 2014	Spring Recess
	21	22	23	24	25		April 18, 2014	Classified in lieu Day
	28	29	30					
				1	2			
May	5	6	7	8	9			
	12	13	14	15	16	21		
	19	20	21	22	23			
	26	27	28	29	30		May 26, 2014	Memorial Day
	2	3	4	5	6			
June	9	10	11	12	13			
	16	17	18	19	20	14	June 19, 2014	Last School Day for Students Min. Day
	23	24	25	26	27		June 20, 2014	Teacher Work Day
<div> <div>Legal holiday</div> <div>Teacher work day/Staff Dvpt.</div> <div>Minimum day</div> <div>Local holiday</div> </div>							<div>No school on "shaded days"</div> <div>180 Days of Student Attendance</div> <div>186 Total Teacher Work Days/Salary Schedule</div> <div>7 Minimum Days per school site</div> <div>6 Teacher Work Days/Staff Development Day/Contract/Salary Schedule</div>	
Holiday: July 4th, 2014								

School Calendar 2013-2014 Draft

	M	T	W	Th	F	Sat	Sun	Days		
	5	6	7	8	9					
August	12	13	14	15	16					
	19	20	21	22	23			3	Aug. 22-23 & 26-27	Teacher Work Day/Staff Development
	26	27	28	29	30				August 28, 2013	First Day of School
	2	3	4	5	6				September 2, 2013	Labor Day
	9	10	11	12	13					
Sept.	16	17	18	19	20			20		
	23	24	25	26	27					
	30									
		1	2	3	4					
	7	8	9	10	11					
	14	15	16	17	18			23		
	21	22	23	24	25					
	28	29	30	31						
					1				November 1, 2013	Staff Development Day
	4	5	6	7	8				November 11, 2013	Veteran's Day
Nov.	11	12	13	14	15			14		
	18	19	20	21	22				November 25-29, 2013	Thanksgiving Recess
	25	26	27	28	29				November 28 & 29, 2013	Thanksgiving & Local Holiday
	2	3	4	5	6					
	9	10	11	12	13				December 20, 2013	Minimum Day
Dec.	16	17	18	19	20			15	Dec. 24, 26 & 31, 2013	Local Holiday
	23	24	25	26	27				December 25, 2013	Christmas Holiday
	30	31							Dec. 23, 2011-Jan. 3, 2014	Winter Recess
		1	2	3					January 1, 2014	New Year Holiday
	6	7	8	9	10				January 6, 2014	Students Return to School
Jan.	13	14	15	16	17			19		
	20	21	22	23	24				January 20, 2014	Martin Luther King Jr. Day
	27	28	29	30	31					
	3	4	5	6	7					
	10	11	12	13	14			15	February 14, 2014	Lincoln's Birthday, local holiday
Feb.	17	18	19	20	21				February 17, 2014	Presidents' Day
	24	25	26	27	28					
	3	4	5	6	7					
	10	11	12	13	14					
March	17	18	19	20	21			20		
	24	25	26	27	28					
		1	2	3	4					
	7	8	9	10	11					
April	14	15	16	17	18			17	April 14-18, 2014	Spring Recess
	21	22	23	24	25				April 18, 2014	Classified in lieu Day
	28	29	30							
				1	2					
	5	6	7	8	9					
May	12	13	14	15	16			21		
	19	20	21	22	23					
	26	27	28	29	30				May 26, 2014	Memorial Day
	2	3	4	5	6					
	9	10	11	12	13					
June	16	17	18	19	20			13	June 18, 2014	Last School Day for Students Min. Day
	23	24	25	26	27				June 19, 2014	Teacher Work Day
	Legal holiday: No school on "shaded days"							180 Days of Student Attendance		
	Teacher work day/Staff Dvlt.							186 Total Teacher Work Days/Salary Schedule		
	Minimum day							7 Minimum Days per school site		
	Local holiday							6 Teacher Work Days/Staff Development Day/Contract/Salary Schedule		
Holiday: July 4th, 2014										

**Willow Creek Academy
2013-14 School Calendar
175 Instructional Days**

Day	Date	Activity/Event
Monday	August 19, 2013	Teachers Return/Staff Develop.
Monday & Tuesday	August 19-20th, 6:30 PM	Orientation Meetings.
Wednesday	August 28 th	First Day of School /2 pm dismissal through August 30 th
Monday	September 2nd	Labor Day/ No School
Wednesday	TBD	K-4 Back to School Night 6:30-8:00pm
Thursday	TBD	5-8 Back to School Night 6:30-8:00pm
Friday	October 11 th	Conferences/School Ends at 12:30 PM
Monday	October 14th	Conferences/No School
Monday	November 11 th	Veteran's Day/ No School
Friday	November 15 th	End of First Trimester*
Monday/Friday	November 25 th -29th	Thanksgiving/ No School
Friday	December 20 th	Minimum day-12:30 PM Dismissal
Monday-Friday	December 23, 2013 - January 3, 2014	No School/ Winter Holiday
Monday	January 6th, 2014	School Starts Again
Monday	January 20th	MLK Holiday/ No School
Friday	February 14 th	End of Second Trimester*
Monday-Friday	February 17 th – 21st	Mid-Winter Break/ No School
Friday	March 7th	Conferences/School Ends at 12:30 PM
Monday	March 10th	Conferences, No School
Monday-Friday	April 14 th – 18 th	Spring Holiday/No School
Wednesday	TBD	Lower Open House 6:30-8:00 pm
Wednesday	TBD	Upper Open House 6:30-8:00 pm
Monday	May 26 th	Memorial Day/ No School
Monday	June 2nd	8 th Grade Graduation
Thursday	June 12th th	Last Day of School/Crossing the Bridge - Minimum day, Noon Dismissal End of 3 rd Trimester
Friday	June 13th	Last Day for Teachers

Sausalito Marin City School District
Office of the Superintendent

Date: March 14, 2013
To: Board of Trustees
From: Valerie Pitts, Superintendent
Re: Discussion: Annual Policy Review – Board Policy and Administrative Regulation 6145 -
Extracurricular & Co-Curricular Activities

Background

California Education Code requires local school boards to annually review Board Policy #6145 on extracurricular and cocurricular activities. Also, the California School Board Association (CSBA) recommends that new policies be reviewed the first year after adoption to ensure implementation. In addition, Trustees may request policy reviews at any time during the year.

Analysis

Education Code 35160.5 (attached) gives school boards the authority to establish criteria for student participation in extracurricular activities as a condition of receiving inflation adjustment funding. Board Policy #6145 currently requires students in grades 6-8 to maintain academic eligibility in order to participate in extracurricular and cocurricular activities. This policy reflects a minimum criteria. The Martin Luther King, Jr. Academy policy requires that a student, in addition to a minimum GPA of 2.0, may not have received an F in any class the previous grading period. Behavioral requirements are also considered for eligibility. Students must maintain good behavioral standards during their participation in extra or cocurricular activities.

CSBA has no recommended revisions this year.

Financial Impact

None

Recommendation

This item is brought before the board for a first reading.

Backup attached: Yes ☒ No ☐

EXTRACURRICULAR AND COCURRICULAR ACTIVITIES

Definitions

Extracurricular activities are those programs that have all of the following characteristics: (Education Code 35160.5)

1. The program is supervised or financed by the school district.
2. Students participating in the program represent the school district.
3. Students exercise some degree of freedom in the selection, planning or control of the program.
4. The program includes both preparation for performance and performance before an audience or spectators.

Extracurricular activities are not part of the regular school curriculum, are not graded, do not offer credit and do not take place during classroom time. (Education Code 35160.5)

Cocurricular activities are programs that may be associated with the curriculum in a regular classroom. (Education Code 35160.5)

An activity is not an extracurricular or cocurricular activity if either of the following conditions applies: (Education Code 35160.5)

1. It is a teacher-graded or required program or activity.
2. It is a program that has as its primary goal the improvement of academic or educational achievement of students.

Eligibility Requirements

The grade point average used to determine eligibility shall be based on grades of the last previous grading period during which the student attended class at least a majority of the time. (Education Code 35160.5)

When a student becomes ineligible to participate in the upcoming school year, or when he/she is subject to probation, the principal or designee shall provide written notice to the student and his/her parents/guardians. The principal shall also consult with the student's teacher(s) in deciding on a program of remediation to improve the student's academic progress.

Regulation approved: February 11, 2010 **SAUSALITO MARIN CITY SCHOOL DISTRICT**
Regulation reviewed: March 14, 2013 Sausalito, California

EXTRACURRICULAR AND COCURRICULAR ACTIVITIES

The Board of Trustees recognizes that extracurricular and cocurricular activities enrich the educational and social development ~~and experiences~~ of students. The district shall encourage and support student participation in extracurricular and cocurricular activities without compromising the integrity and purpose of the educational program.

No extracurricular or cocurricular program or activity shall be provided or conducted separately, *on the basis of any actual or perceived characteristic listed as a prohibited category of discrimination in state or deferral law, nor shall any* ~~and no district~~ student's participation in extracurricular and cocurricular activities shall be required or refused, ~~based on the student's sex, gender, sexual orientation, ethnic group identification, race, ancestry, national origin, religion, color, or mental or physical disability. on those bases.~~ *Requirements-Prerequisites for student participation in extracurricular and cocurricular activities shall be limited to those that have been demonstrated to be* ~~are~~ essential to the success of the activity. (5 CCR 4925)

Any complaint *alleging unlawful discrimination in* ~~regarding~~ the district's extracurricular *or* ~~and~~ cocurricular programs or activities shall be filed in accordance with BP/AR 1312.3 - Uniform Complaint Procedures.

~~No student shall be prohibited from participating in extracurricular and cocurricular activities related to the educational program because of inability to pay fees associated with the activity.~~

Eligibility Requirements

To be eligible to participate in extracurricular and cocurricular activities, students in grades ~~7-12~~ *5 through 8* must demonstrate satisfactory educational progress in the previous grading period, including, but not limited to: (Education Code 35160.5)

1. Maintenance of a minimum of 2.0 grade point average on a 4.0 scale *in all enrolled classes*
2. Maintenance of minimum progress toward meeting ~~high~~ *middle* school graduation requirements

The Superintendent or designee may grant ineligible students a probationary period of not more than one grading period. Students granted probationary eligibility must meet the required standards by the end of the probationary period in order to remain eligible for participation. (Education 35160.5)

Any decision regarding the eligibility of any child in foster care or a child of *an active duty* military family for extracurricular or cocurricular activities shall be made by the Superintendent or designee in accordance with Education Code 48850 and 49701.

EXTRACURRICULAR AND COCURRICULAR ACTIVITIES (continued) BP 6145(b)

Any decision regarding the eligibility of any child in foster care or a child of an *active duty* military family for extracurricular or cocurricular activities shall be made by the Superintendent or designee in accordance with Education Code 48850 and 49701.

The Superintendent or designee may revoke a student's eligibility for participation in extracurricular and cocurricular activities when the student's poor citizenship is serious enough to warrant loss of this privilege.

Student Conduct at Extracurricular/Cocurricular Events

When attending or participating in extracurricular and/or cocurricular activities on or off campus, district students are subject to district policies and regulations relating to student conduct. Students who violate district policies and regulations may be subject to discipline including, but not limited to, suspension, expulsion, transfer to alternative programs, or denial of participation in extracurricular or cocurricular activities in accordance with Board policy and administrative regulation. When appropriate, the Superintendent or designee shall notify local law enforcement.

Annual Policy Review

The Board shall annually review this policy and implementing regulations.

Policy adopted: February 11, 2010
Policy reviewed: March 14, 2013

SAUSALITO MARIN CITY SCHOOL DISTRICT
Sausalito, California

**Sausalito Marin City School District
Office of the Superintendent**

Date: March 14, 2013
To: Board of Trustees
From: Valerie Pitts, Superintendent
Re: Action: Local Education Agency Program Improvement Plan (LEAP)

Background

MLK is in its first year of Program Improvement (PI) as a result of not meeting No Child Left Behind (NCLB) proficiency targets.

Analysis

PI schools in Year One are to update the LEAP Improvement Plan with an addendum, including ways the school is addressing remedies. The addendum is similar to the Single Plan for Student Achievement.

Financial Impact

None at this time.

Legal Implications

Required under State and Federal law.

Recommendation

The Superintendent recommends Trustees approve the Local Education Agency Program Improvement Plan.

Backup attached: Yes X No

**LOCAL EDUCATIONAL AGENCY PROGRAM IMPROVEMENT PLAN ADDENDUM
ASSURANCE PAGE**

Local Educational Agency (LEA) Plan Information:

Name of LEA: Martin Luther King, Jr. Academy

County District Code: 21-65474-6097695

Date of Local Governing Board Approval: 3/14/13

District Superintendent: Valerie Pitts

Address: 200 Phillips Drive

City: Marin City

Zip Code: 94965

Phone: 415 332-3573

FAX: 415 332-2492

E-mail:
vpitts@smcsd.org

Signatures:

On behalf of LEAs, participants included in the preparation of this LEA Program Improvement Plan Addendum:

Signature of Superintendent	Printed Name of Superintendent	Date
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Signature of Board President	Printed Name of Board President	Date
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By submission of the local board approved LEA PI Plan Addendum (in lieu of the original signature assurance page in hard copy), the LEA certifies that the plan has been locally adopted and original signed copies of the assurances are on file in the LEA. The certification reads:

Certification: I hereby certify that all of the applicable state and federal rules and regulations will be observed by this LEA and that, to the best of my knowledge, information contained in this Plan is correct and complete. Legal assurances for all programs are accepted as the basic legal condition for the operation of selected projects and programs and copies of assurances are retained onsite. I certify that we accept all general and program specific assurances for Titles I, II, and/or III as appropriate, except for those for which a waiver has been obtained. A copy of all waivers will remain on file. I certify that actual ink signatures for this LEA Plan/Plan Addendum/Action Plan are on file, including signatures of any required external providers.

District Name: Sausalito Marin City

CD Code: 21-65474-6097695

LOCAL EDUCATIONAL AGENCY PROGRAM IMPROVEMENT PLAN ADDENDUM TEMPLATE

The Elementary and Secondary Education Act, codified as No Child Left Behind (NCLB, Section 1116[c][7][A]), requires that local educational agencies (LEAs) identified for Program Improvement (PI) shall, not later than three months after being identified, develop or revise an LEA Plan, in consultation with parents, school staff, and others. Rather than completely rewriting the existing LEA Plan, we recommend using this LEA Plan Addendum template to address the items below. Type your responses in the expandable text boxes.

Prior to developing this revision, please use the State Assessment Tools, as applicable, to analyze school/district needs for improved student achievement. These tools are available on the California Department of Education (CDE) State Assessment Tools Web page at <http://www.cde.ca.gov/ta/ac/ti/stateassesspi.asp>.

Please submit your completed LEA Plan Addendum by uploading the completed document into the Program Improvement Year I monitoring instrument in the California Accountability Improvement System (CAIS). Contact Janice Morrison, Education Programs Consultant, District Innovation and Improvement Office by e-mail at jamorrison@cde.ca.gov if you need technical assistance in uploading the document.

The LEA Plan Addendum must be submitted to the CDE no later than March 18, 2013. The LEA Plan Addendum should:

1. **Identify fundamental teaching and learning needs in the schools of the LEA and the specific academic problems of low-achieving students, including a determination of why the prior LEA Plan failed to bring about increased academic achievement for all student groups.**

Please provide a summary analysis of the needs assessment used to identify student learning needs (especially the academic problems of low achieving students). Include an analysis of why the prior LEA Plan was not successful.

1. Discuss the results of the assessments used to determine the teaching and learning needs of the schools and the district.
2. Identify academic priorities.
3. Discuss why the prior LEA Plan was not successful.

1. Results of Assessment

The School District uses assessment data that includes results from the CELDT, California Healthy Kids Survey (CHKS), Fitnessgram, STAR, district developed benchmark assessments, common assessments, GATE testing, EL Progress Profiles, and annual parent surveys to make determinations related to curriculum, instruction, and student support services.

Each Single Plan for Student Achievement includes a comprehensive School Profiler that provides a three year analysis of student performance data. The data is used to monitor emerging trends so that Site Leadership Teams can direct categorical and other available resources to address targeted areas for improvement identified through the analysis of data. In 2007-2008 the district began implementing a comprehensive data system, Data Director, so that classroom teachers can actively participate in targeted data analysis

for students in their classroom.

2. Identify Academic Priorities

In 2010-2011 the AYP target in math was 68.5% proficiency rate. MLK proficiency rate was 16.2%. In 2011-2012 the target rate was 79%. MLK proficiency rate was 13%.

3. Academic Priorities

Through reviewing student data and administration and teacher making instruction decision, the areas the MLK have made academic priorities:

Math literacy and number sense

- Targeted intervention
- Early intervention for math deficits
- Continuity in instructional practices

4. Prior LEA Plan

The proficiency gap is due to many factors, not limited to, but including:

- Delivery of curriculum with fidelity
- Implementation of new programs
- The need for more targeted intervention

These issues are now being addressed.

2. Include specific, measurable achievement goals and targets for student groups identified as not making Adequate Yearly Progress (AYP), including students with disabilities and English learners, as appropriate.

Please describe specific, measurable academic goals and targets for student achievement for student groups identified as not making AYP. (Refer to the CDE AYP Reports Web page at <http://www.cde.ca.gov/ta/ac/ay/aypreports.asp>.)

By the end of the 2012-2013 school year, students will raise their achievement in mathematical reasoning as demonstrated by their use of written explanations measured by MDTP written response items and 5th grade MARS performance tasks scored according to rubrics, raising their average score from 20% to over 40%.

By the end of 2012-13, students will improve readiness for the next grade level of mathematics as measured by MDTP multiple choice test tests (6th - 8th grade students readiness for pre-algebra or algebra) and CST proficiency. MDTP scores will improve from 48% on average to 70% or higher. Grade level proficiency as measured by CST tests will improve from 27% to 50%.

3. Incorporate research-based strategies to strengthen the core academic program for identified student groups in schools served by the LEA, including students with disabilities and English learners, as appropriate.

Please describe the specific strategies that the district will use and how those strategies will be implemented and monitored to strengthen the core academic program.

District mathematics scores are continuously analyzed for targeted improvement. For all students to reach high standards and meet/exceed proficiency in reading and mathematics, the Single Plans for Student Achievement (SPSA) were revised in 2012-2013 to reflect the needs to increase student achievement. The SPSA Action Plans are aligned with the Sausalito Marin City School District Board goals. Measurable objectives are included in the SPSA action plans to monitor performance indicators and the continuous improvement in teaching and learning for mathematics.

- Differentiated instruction through the use of technology
- Implement Restorative Practices in every classroom
- Provide staff development in culturally responsive teaching strategies
- Implement common core standards into the curriculum
- Focus on key essential standards, pacing guides/curriculum maps
- Use standards-aligned instructional materials
- Provide teachers with access to student data
- Use data to make instructional decisions and develop common agreements for common and formative assessments
- Extend learning time for students as needed during Intervention Period and Academic Excellence Hour
- Develop a cohesive pyramid of intervention system that includes a focus on passing CAHSEE
- Provide staff development and professional collaboration aligned with standards-based materials and instruction
- Closely monitor new programs and evaluate current program

4. Specify actions to implement the identified strategies that have the greatest likelihood of improving student achievement in meeting state standards.

Please identify actions to be implemented to accomplish the identified strategies and how they will be supported and monitored. (See examples of full implementation descriptions in the Academic Program Survey [APS] and the District Assistance Survey [DAS] on the CDE State Assessment Tools Web page at http://www.cde.ca.gov/ta/ac/ti/stateassesspi.asp .)	Person(s) Responsible	Specific Timeline	Estimated Cost/ Funding Source
Ensure consistent district-wide implementation of state-adopted core and supplemental English language arts programs for all students.	Principal	2012-2013 School Year	IMF
Teachers collaborate to identify and articulate best practices within a standards-based curriculum to improve academic achievement for all students.	Teachers	2012-2013 School Year	
Site administrators are provided with professional development opportunities	Superintendent	2012-2013	Title II

to obtain a deeper understanding on how to validate and monitor classroom instruction that is aligned to grade level content standards.		School Year	
District administrators visit sites to observe and monitor classrooms for the systematic implementation of standards-based curriculum.	Principal	2012-2013 School Year	
District and school site administrators monitor the fiscal support required to provide a comprehensive standards based instructional program.	Principal	2012-2013 School Year	IMF
2. Use of standards-aligned instructional materials and strategies:			
Provide every K-12 student with grade level state/district approved standards-based math and supplementary instructional materials.	Principal	2012-2013 School Year	
Annually purchase consumable and replacement instructional materials for core curriculum as needed and pending new adoption.	Teachers	2012-2013 School Year	IMF
Annually purchase math instructional replacement materials.	Teachers	2012-2013 School Year	
Provide administrators and teachers with training in the use of adopted curriculum to increase proficiency in delivery of math instructional programs	Superintendent	2012-2013 School Year	
District and school site administrators monitor the fiscal support required to supply materials for a comprehensive standards-based instructional program.	Principal	2012-2013 School Year	
Ongoing review of core /supplemental standards-based curriculum.	Principal	2012-2013 School Year	
Instructional Minutes			
Consistent district-wide daily implementation of instructional minutes for math using a state-adopted and board-approved programs for all students.	Principal	2012-2013 School Year	
Subgroups			
Implement researched-based strategies that address the needs of students identified as Special Ed., English learner, GATE and students not yet proficient in math	Principal	2012-2013 School Year	
Consistently utilize core text-embedded intervention/acceleration instructional strategies during the school day.	Principal	2012-2013 School Year	EIA, Title I
Adopt state approved supplemental instructional materials aligned with math content-standards for additional intervention and/or enrichment.	Principal	2012-2013 School Year	IMF
Under the direction of the classroom teacher & site administrator, instructional assistants provide individual or small group guided instruction for identified students during the school day.	Principal	2012-2013 School Year	
Ensure Individualized Education Plan (IEP) goals for students with special needs include strategies to meet grade level math content standards.	Principal	2012-2013 School Year	
Provide identified Limited English Proficient students with appropriate language acquisition instructional strategies depending on their level of proficiency as outlined in the Master Plan for English Learners.	Principal	2012-2013 School Year	Title III
Measuring Results			

Implement systematic method of measuring results to monitor student progress and review effectiveness of math instructional program.	Principal	2012-2013 School Year	
Use standards-based report card to assist teachers and students to focus on learning outcomes and math instructional practices.	Principal	2013-2014 School Year	
Review benchmarks to meet math academic goals.	Teachers	2012-2013 School Year	
Review STAR test results to compare current and expected student achievement.	Teachers	2012-2013 School Year	
Analyze core text-embedded and site-created common assessments to monitor student progress	Teachers	2012-2013 School Year	
Analyze test data and compare growth in student achievement to math instructional practices.	Teachers	2012-2013 School Year	
3. Extended learning time:			
Examine student achievement data to identify extended learning time for remediation or acceleration.	Teachers	2012-2013 School Year	
4. Increased access to technology			
Revised district and school site technology plan.	Principal	2012-2013 School Year	
Purchase hardware and software to increase student access and integrate technology into instructional program.	Principal	2012-2013 School Year	
Internet access provided to students through classroom computers and computer labs	Principal	2012-2013 School Year	
Implement and train certificated and classified staff on new targeted data analysis student performance and school administrative software. <ul style="list-style-type: none"> • AERIES – Gradebook, Report Cards • DataDirector • Study Island • Xtra Math 	Principal	2012-2013 School Year	Title I
5. Staff development and professional collaboration aligned with standards-based instructional materials:			
Establish Professional Learning Communities to provide a foundation for educators to work collaboratively to meet annual measured goals and improve educational outcomes for all students.	Principal	2012-2013 School Year	Title II
Provide site administrators with professional development in classroom observations and evaluation of effectiveness of math programs, interventions and instructional strategies.	Superintendent	2012-2013 School Year	

Provide new teachers with BTSA training focusing on content-standards and instructional practices.	Principal	2012-2013 School Year	
6. Involvement of staff, parents, and community (including notification procedures, parent outreach, and interpretation of student assessment results to parents):			
Maintain a Site Leadership Team at each school with parent, staff and community representatives. Provide team members with annual training to make informed decisions to improve site math program.	Principal	2012-2013 School Year	
Encourage parents to attend parent-teacher conferences. During conferences, provide parents/guardians with information regarding math program and student progress towards meeting content standards.	Principal	2012-2013 School Year	
Continue to provide families with resources to support math activities at home.	Principal	2012-2013 School Year	
7. Auxiliary services for students and parents (including transition from middle school to high school)			
Student tours of high school and meetings with counselors	Principal	2012-2013 School Year	
8. Monitoring Program Effectiveness			
Utilize API/AYP data, benchmarks, site-based common assessments and report cards as tools for monitoring progress in math.	Teachers	2012-2013 School Year	
Grade level/Dept. teams meet regularly to assess student students' mastery of math standards and make necessary adjustments to instruction.	Teachers	2012-2013 School Year	
Annually School sites review and make changes to math goals to revise the Single Plan for Student Achievement annually with input from administrators, teachers, staff and parents.	Teachers	2012-2013 School Year	
District and school site administrators monitor the fiscal support required provide an effective standards based instructional program.	Principal	2012-2013 School Year	
9. Targeting services and programs to lowest-performing student groups:			
Multiple measures including STAR data are used to identify at risk students eligible for targeted assistance.	Teachers	2012-2013 School Year	
Teachers and site administrator meet regularly to identify appropriate interventions for remediation.	Principal	2012-2013 School Year	
Teachers utilize supplemental instructional materials aligned with math content-standards for remediation.	Teachers	2012-2013 School Year	

5. Provide high-quality professional development for the instructional staff that focuses on instructional improvement and supports the strategies and actions described above.

Please describe the professional development the LEA will provide to instructional staff to address the identified strategies and actions.	Person(s) Responsible	Specific Timeline	Estimated Cost/ Funding Source (including 10% set-aside from Title I, Part A)
<p>1. How the professional development activities are aligned with the State's challenging academic content standards and student academic achievement standards, State assessments, and the curricula and programs tied to the standards:</p> <ul style="list-style-type: none"> District and sites have identified specific standards-based areas of focus for staff development based upon an analysis of student achievement as part of the development of the Single School Plan for Student Achievement including disaggregated results. 	Principal	2012-2013 School Year	Title II
<p>2. How the activities will have a substantial, measurable, and positive impact on student academic achievement and how the activities will be used as part of a broader strategy to eliminate the achievement gap that separates low-income and minority students from other students:</p> <ul style="list-style-type: none"> Training will be provided, directed toward specific needs of low-income and minority students. Conduct ongoing assessments which will provide formative information regarding effectiveness of activities and improved student achievement. Conduct annual parent surveys regarding their perception of site effectiveness in core subject areas. 	Principal	2012-2013 School Year	Title II
<p>3. The professional development activities that will be made available to teachers and principals and how the LEA will ensure that professional development (which may include teacher mentoring) needs of teachers and principals will be met:</p> <ul style="list-style-type: none"> Teachers and principals will participate in seminars, workshops, conferences in addition to BTSA and coaching/mentoring activities, where appropriate, related to focus areas of district and site professional development plans. 	Superintendent	2012-2013 School Year	PAR funding
<p>4. How the LEA will integrate funds under this subpart with funds received under Part D that are used for professional development to train</p>	Principal	2012-2013 School Year	Title II

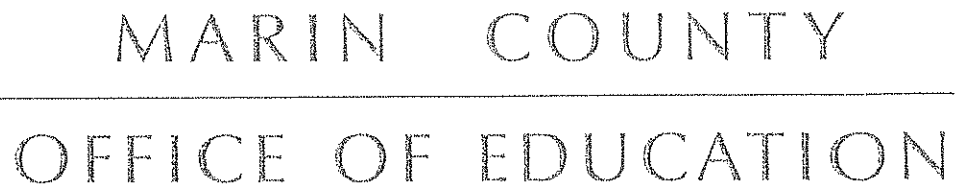
<p>teachers to integrate technology into curricula and instruction to improve teaching, learning, and technology literacy:</p> <ul style="list-style-type: none"> • Training will be provided related to technology components of adopted instructional materials and appropriate standards-based software identified through California Learning Resource Network (CLRN) web site. 			
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6. Incorporate, as appropriate, activities before school, after school, during the summer, and/or during an extension of the school year.

Please describe those activities and how the LEA will incorporate them.	Person(s) Responsible	Specific Timeline	Estimated Cost	Funding Source
1. All students participate in mandatory Academic Support four days a week for one hour. Students work with teachers, paraprofessionals and tutors to address skill gaps.	Principal	2012-2013 School Year		
2. Summer school classes provide skill remediation and support.	Principal	2012-2013 School Year		

7. Include strategies to promote effective parental involvement in the school.

Please describe parental involvement strategies and how the LEA will support them across the LEA.	Person(s) Responsible	Specific Timeline	Estimated Cost	Funding Source
<p>Parent involvement is essential and an integral part of all of the district and school programs. Parents and community members provide meaningful leadership at the site level through Site Leadership Teams. Parents and community members actively participate at the district level on the District Budget Committee, District English Language Advisory Committee (DELAC), and the A-Team. Parents are active participants in the hiring process and are involved in hiring staff. Parents also participate in an annual parent survey regarding the effectiveness of district and site programs.</p> <p>All parents can monitor their child's progress online. They are provided with Aeries logins to track grades and Class Dojo logins to track effort and behavior.</p>	Principal	2012-2013 School Year		



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

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0039 GENERAL FUND
FUND : 01 GENERAL FUND

W	NT	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	
20010815		000192/	AT&T				
			PO-130002	1. 01-0000-0-5970.00-0000-2700-000-000-000	2/13		574.93
				WARRANT TOTAL			\$574.93
20010816		070329/	AT&T CALNET 2				
			PO-130001	1. 01-0000-0-5970.00-0000-2700-700-000-000	2/13		546.35
				WARRANT TOTAL			\$546.35
20010817		000006/	BAY CITIES REFUSE INC				
			PO-130128	1. 01-0000-0-5550.00-0000-8200-000-000-000	3/13		643.80
				WARRANT TOTAL			\$643.80
20010818		070513/	BOYS AND GIRLS CLUB				
			PO-130122	1. 01-6010-0-5840.00-1110-1010-700-000-000	SMCSD 3-2013		11,250.00
				WARRANT TOTAL			\$11,250.00
20010819		070711/	BRIGHT PATH THERAPISTS				
			PO-130135	1. 01-6500-0-5835.00-5770-1182-700-000-000	689-90		427.50
				WARRANT TOTAL			\$427.50
20010820		001557/	CASBO				
			PV-130306	01-0000-0-5300.00-0000-7110-725-000-000	1572		543.00
				WARRANT TOTAL			\$543.00
20010821		002711/	CSBA C/O WESTAMERICA BANK				
			PV-130289	01-0000-0-5210.00-0000-7110-725-000-000	110922		275.00
				WARRANT TOTAL			\$275.00
20010822		070746/	DON JOHNSTON INC.				
			PO-130210	1. 01-6500-0-4307.00-5770-1110-700-000-000	415180		859.96
				WARRANT TOTAL			\$859.96
20010823		070667/	JULIANNE EDMONDSON				
			PV-130304	01-4035-0-5240.00-1110-1010-700-000-000	Travel to SMASH School		592.16
				WARRANT TOTAL			\$592.16
20010824		070263/	FEDEX				
			PV-130297	01-0000-0-5960.00-0000-2700-700-000-000	2-184-68445, 2-180-29937		38.72

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0039 GENERAL FUND
FUND : 01 GENERAL FUND

1	INT	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							\$38.72
20010825	070026/		ELLEN FRANZ				
			PV-130301	01-4035-0-5240.00-1110-1010-700-000-000		Reimb. Boston flight	590.80
				WARRANT TOTAL			\$590.80
20010826	000023/		GOODMAN BUILDING SUPPLY CO.				
			PO-130207	1. 01-8150-0-4300.00-0000-8100-735-000-000		Due 3/11/13	15.67
				WARRANT TOTAL			\$15.67
20010827	000701/		HYDREX PEST CONTROL				
			PO-130080	1. 01-0000-0-5525.00-0000-8200-000-000-000		2/13	340.00
				WARRANT TOTAL			\$340.00
20010828	002228/		INTERNATIONAL BACCALAUREATE				
			PV-130290	01-3010-0-5240.00-1110-1010-700-000-000		10647663	4,000.00
				01-3010-0-5240.00-1110-1010-700-000-000		95070	1,498.00
				WARRANT TOTAL			\$5,498.00
20010829	000039/		KAISER FOUNDATION				
			PV-130294	01-0000-0-9520.00-0000-0000-000-000-000		16734-0001	4,474.41
				01-0000-0-9520.00-0000-0000-000-000-000		578-0002	13,651.49
				01-0000-0-9520.00-0000-0000-000-000-000		16734-0002	944.13
				WARRANT TOTAL			\$19,070.03
20010830	070164/		MARIN CITY COMMUNITY SERVICES				
			PO-130203	1. 01-6010-0-5840.00-1110-1010-101-000-000		ASP -11-12/12 and 1/13	10,620.00
				WARRANT TOTAL			\$10,620.00
20010831	070447/		MAXIM HEALTHCARE SERVICES				
			PO-130076	1. 01-6500-0-5835.00-5770-1182-700-000-000		1379240084	2,093.50
				1. 01-6500-0-5835.00-5770-1182-700-000-000		1393980084	2,093.50
				WARRANT TOTAL			\$4,187.00
20010832	000046/		MCSBA				
			PV-130305	01-0000-0-5210.00-0000-7110-725-000-000		MCSBA Meeting-Barrow	30.00

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0039 GENERAL FUND
FUND : 01 GENERAL FUND

I	JNT	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							\$30.00
20010833	070728/		MICHAEL FORD INC.				
			PO-130212	1. 01-8150-0-6200.00-0000-8500-735-000-000	8477		750.00
			WARRANT TOTAL				\$750.00
20010834	000548/		MOLLIE STONE'S				
			PV-130298	01-0000-0-4300.00-0000-7110-725-000-000	94925		44.80
			WARRANT TOTAL				\$44.80
20010835	000015/		MSIA DENTAL				
			PV-130293	01-0000-0-9520.00-0000-0000-000-000-000	3/13		4,197.94
			WARRANT TOTAL				\$4,197.94
20010836	000117/		MSIA VISION				
			PV-130292	01-0000-0-9520.00-0000-0000-000-000-000	3/13		398.16
			WARRANT TOTAL				\$398.16
20010837	000058/		P G & E CO				
			PO-130000	1. 01-0000-0-5510.00-0000-8200-000-000-000	Due 3/6/13		2,511.02
			WARRANT TOTAL				\$2,511.02
20010838	000073/		PEARSON				
			PO-130205	1. 01-6500-0-4300.00-5770-1110-700-000-000	3910364		926.67
			WARRANT TOTAL				\$926.67
20010839	070709/		KARLI PIERCE				
			PV-130291	01-7090-0-5240.00-1110-1010-700-000-000	Reimb. Travel to Detroit		1,296.20
			WARRANT TOTAL				\$1,296.20
20010840	070384/		FLORA SANCHEZ				
			PV-130299	01-6286-0-5230.00-1110-1010-700-000-000	2/13 Mileage		12.31
			WARRANT TOTAL				\$12.31
20010841	001206/		SHELL OIL CO.				
			PV-130295	01-0000-0-4301.00-0000-8110-735-000-000	2/13		416.46
			WARRANT TOTAL				\$416.46

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0039 GENERAL FUND
FUND : 01 GENERAL FUND

V	NT	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
20010842	001341/	SONOMA COUNTY OFFICE OF ED.												
	PO-130187	1.	01-0000-0-5829.00-0000-7100-000-000-000										13-01894	738.00
	WARRANT TOTAL													\$738.00
20010843	070200/	STANDARD INSURANCE COMPANY CB												
	PV-130296		01-0000-0-9520.00-0000-0000-000-000-000										503140-5001	353.30
			01-0000-0-9520.00-0000-0000-000-000-000										503140-5000	107.16
	WARRANT TOTAL													\$460.46
20010844	002834/	TIMELY TRANSPORTATION												
	PO-130024	1.	01-7230-0-5840.00-1110-3600-700-000-000										3/13	3,898.00
	WARRANT TOTAL													\$3,898.00
20010845	070748/	VALUE FIRE PROTECTION												
	PV-130303		01-8150-0-5600.00-0000-8110-735-000-000										1000747	1,780.00
	WARRANT TOTAL													\$1,780.00
20010846	001194/	WEST PAYMENT CENTER												
	PV-130300		01-0000-0-4300.00-0000-7200-725-000-000										826629124	185.11
	WARRANT TOTAL													\$185.11
*** FUND		TOTALS ***	TOTAL NUMBER OF WARRANTS: 32										TOTAL AMOUNT OF WARRANTS:	\$73,718.05*

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

COMMERCIAL WARRANT REGISTER

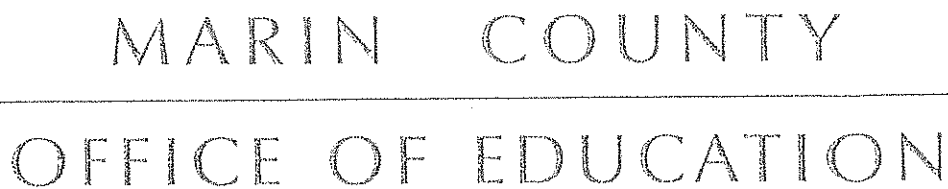
FOR WARRANTS DATED 03/01/2013

BATCH: 0039 GENERAL FUND

FUND : 40 SPECIAL RESERVE~CAP OUTLAY #1

I	JNT	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	
20010847		002616/	US BANK				
			PV-130302	40-0000-0-7439.00-0000-9100-700-000-000		Debt Service	460,500.00
				WARRANT TOTAL			\$460,500.00
***	FUND	TOTALS ***		TOTAL NUMBER OF WARRANTS: 1		TOTAL AMOUNT OF WARRANTS:	\$460,500.00*
***	BATCH TOTALS ***			TOTAL NUMBER OF WARRANTS: 33		TOTAL AMOUNT OF WARRANTS:	\$534,218.05*
***	DISTRICT TOTALS ***			TOTAL NUMBER OF WARRANTS: 33		TOTAL AMOUNT OF WARRANTS:	\$534,218.05*

Printed: 03/01/2013 08:40:51



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FAX (415) 491-6625

Date 3/6/13

District Name Sausalito Marin City District No. 47

[illegible]

Paula Rigney

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0040 GENERAL FUND
FUND : 01 GENERAL FUND

✓	NT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
20011707		000609/	AMERICAN EXPRESS													
			PV-130324		01-0000-0-4300.00-0000-7200-725-000-000										Neg. lunch, Cards K. Blazer	140.15
					01-0000-0-4300.00-0000-8211-735-000-000										Staff Appreciation lunch	23.88
					01-0000-0-5210.00-0000-7110-725-000-000										Van Alst conf. hotel	151.44
					01-0000-0-5940.00-0000-2700-700-000-000										Internet Archiving	561.00
					01-4035-0-5240.00-1110-1010-700-000-000										Edney-Sacramento Conf.	652.56
					01-4035-0-5240.00-1110-1010-700-000-000										Pitts, Turner to Santa Monica	341.60
					01-4035-0-5240.00-1110-1010-700-000-000										Hammons Travel to Denver	271.80
					01-7090-0-4300.00-1110-1010-700-000-000										Edmondson supplies	107.35
					01-9472-0-4300.00-0000-2495-100-000-000										Wireless Routers	487.02
					01-9479-0-4300.00-1110-1010-101-000-000										Staff Dev. Supplies	166.26
					WARRANT TOTAL											\$2,903.06
20011708		070652/	CAMERON COMMUNICATIONS													
			PV-130309		01-8150-0-5600.00-0000-8110-735-000-000									3670		240.00
					WARRANT TOTAL											\$240.00
20011709		070132/	CAPITAL ONE COMMERCIAL													
			PV-130321		01-9479-0-4300.00-1110-1010-101-000-000										Meeting supplies	203.89
					WARRANT TOTAL											\$203.89
20011710		070569/	FORREST CORSON													
			PV-130318		01-0000-0-5230.00-0000-8110-735-000-000										Mileage-Antioch Conf.	59.89
					WARRANT TOTAL											\$59.89
20011711		002547/	DISCOVERY OFFICE SYSTEMS													
			PO-130026	1.	01-0000-0-5605.00-0000-7200-725-000-000									2/13		91.00
				2.	01-0000-0-5605.00-1110-1010-100-000-000									2/13		93.88
				3.	01-0000-0-5605.00-1110-1010-101-000-000									2/13		51.64
					WARRANT TOTAL											\$236.52

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0040 GENERAL FUND
FUND : 01 GENERAL FUND

1	JNT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
20011712		002890/	LOUIS EDNEY													
			PV-130312						01-4035-0-5240.00-1110-1010-700-000-000						Reimb. Sacramento Conf.	128.19
									WARRANT TOTAL							\$128.19
20011713		002345/	EMPIRE ELEVATOR CO INC													
			PO-130012	1.					01-8150-0-5600.00-0000-8110-735-000-000						78108	118.98
			PV-130307						01-8150-0-5600.00-0000-8110-735-000-000						78107	356.93
									WARRANT TOTAL							\$475.91
20011714		001807/	EMPLOYMENT DEVELOPMENT DEPT.													
			PV-130308						01-0000-0-9515.00-0000-0000-000-000-000						SDI Amount Due 776-0201-9	92.84
									WARRANT TOTAL							\$92.84
20011715		002270/	FISHMAN SUPPLY CO.													
			PO-130166	1.					01-0000-0-4300.00-0000-8211-735-000-000						902211	125.35
									01-0000-0-4300.00-0000-8211-735-000-000						902215	245.73
									WARRANT TOTAL							\$371.08
20011716		002081/	MAGIC FLUTE INC.													
			PO-130209	1.					01-9476-0-4300.00-1454-1010-100-000-000						89183	1,409.40
									WARRANT TOTAL							\$1,409.40
20011717		000045/	MARIN COUNTY OFFICE OF EDUC													
			PO-130069	1.					01-0000-0-5840.00-0000-7705-700-000-000						130929	3,232.69
									WARRANT TOTAL							\$3,232.69
20011718		070655/	JAN MCDOUGAL													
			PV-130314						01-0000-0-4300.00-1420-4100-700-000-000						Sweatshirts	967.00
									WARRANT TOTAL							\$967.00
20011719		070107/	VIDA MOATTAR													
			PV-130310						01-0000-0-5230.00-0000-7300-725-000-000						2/13 Mileage	38.07
									WARRANT TOTAL							\$38.07
20011720		001726/	NANCY ANN FLOWERS AND GIFTS													
			PV-130325						01-0000-0-4300.00-0000-7110-725-000-000						Flowers-K. Blazer	103.14

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0040 GENERAL FUND
FUND : 01 GENERAL FUND

!	JT	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							\$103.14
20011721		070448/	JONNETTE NEWTON				
			PV-130315	01-9476-0-4300.00-1454-1010-100-000-000		Instrument Repair	596.34
				WARRANT TOTAL			\$596.34
20011722		070713/	DANIEL NORBUTAS				
			PV-130316	01-4035-0-5240.00-1110-1010-700-000-000		Reimb. Santa Monica Trip	565.00
				WARRANT TOTAL			\$565.00
20011723		000058/	P G & E CO				
			PO-130000	1. 01-0000-0-5510.00-0000-8200-000-000-000		Due 3/11/13	5,537.68
				WARRANT TOTAL			\$5,537.68
20011724		070709/	KARLI PIERCE				
			PV-130311	01-3010-0-5240.00-1110-1010-700-000-000		Reimb. Travel to Detroit	222.37
				WARRANT TOTAL			\$222.37
20011725		070222/	PROTECTION ONE				
			PV-130323	01-8150-0-5240.00-0000-8100-735-000-000		91346980	512.00
				WARRANT TOTAL			\$512.00
20011726	26	000236/	SCHOLASTIC MAGAZINES				
			PV-130313	01-4035-0-4300.00-1110-1010-700-000-000		M5053930	76.89
				WARRANT TOTAL			\$76.89
20011727		070406/	SILYCO				
			PO-130032	1. 01-0000-0-5849.00-0000-2420-700-000-000		FEB2013	3,600.00
				WARRANT TOTAL			\$3,600.00
20011728		002545/	SONITROL				
			PO-130019	1. 01-0000-0-5840.00-0000-8300-101-000-000		1226780	1,563.15
				WARRANT TOTAL			\$1,563.15
20011729		070284/	STATE OF CALIFORNIA				
			PV-130322	01-8150-0-5240.00-0000-8100-735-000-000		E1078923SF	125.00
				01-8150-0-5240.00-0000-8100-735-000-000		E1078925SF	125.00

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0040 GENERAL FUND
FUND : 01 GENERAL FUND

I	NT	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														\$250.00
20011730	070723/		DENISE SUTO											
			PV-130317				01-4035-0-5240.00-1110-1010-700-000-000						Reimb. Smash Visit	615.00
WARRANT TOTAL														\$615.00
20011731	070522/		TENISHA TATE											
			PV-130319				01-4035-0-5240.00-1110-1010-700-000-000						Reimb. Smash Visit	28.25
WARRANT TOTAL														\$28.25
20011732	070525/		US BANCORP EQUIP. FINANCE INC											
			PO-130028	2.			01-0000-0-5605.00-0000-2700-700-000-000						2/13	744.47
WARRANT TOTAL														\$744.47
20011733	002172/		WILLOW CREEK ACADEMY											
			PV-130326				01-0000-0-8096.00-0000-9200-103-000-000						March 13 in lieu	244,431.00
WARRANT TOTAL														\$244,431.00
20011734	070719/		KAYLA ZEISLER											
			PV-130320				01-4035-0-5240.00-1110-1010-700-000-000						Reimb. Smash Visit	186.86
WARRANT TOTAL														\$186.86
*** FUND	TOTALS ***						TOTAL NUMBER OF WARRANTS:	28					TOTAL AMOUNT OF WARRANTS:	\$269,390.69*

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0040 GENERAL FUND
FUND : 13 CAFETERIA FUND

!	NT	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	
20011735		070649/	REVOLUTION FOODS				
			PO-130031	2. 13-5310-0-5840.00-0000-3700-100-000-000		70226	6,050.00
				3. 13-5310-0-5840.00-0000-3700-101-000-000		70226	3,478.38
				WARRANT TOTAL			\$9,528.38
*** FUND	TOTALS ***			TOTAL NUMBER OF WARRANTS: 1		TOTAL AMOUNT OF WARRANTS:	\$9,528.38*
*** BATCH TOTALS ***				TOTAL NUMBER OF WARRANTS: 29		TOTAL AMOUNT OF WARRANTS:	\$278,919.07*
*** DISTRICT TOTALS ***				TOTAL NUMBER OF WARRANTS: 29		TOTAL AMOUNT OF WARRANTS:	\$278,919.07*

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