



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

Tuesday, March 11, 2014

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

I. OPEN SESSION – Call to Order

II. CLOSED SESSION – AGENDA

1. With respect to every item of business to be discussed pursuant to GC Section 54957:
Public Employees – Discipline/Dismissal/Release

OPEN SESSION AGENDA

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

PLEDGE OF ALLEGIANCE

1. AGENDA REORGANIZATION/APPROVAL

Are there any requests from the Board to move any agenda item to a different location?

**RECESS SMCS D BOARD OF TRUSTEES REGULAR MEETING FOR THE
SAUSALITO SCHOOL DISTRICT FINANCING CORPORATION BOARD OF DIRECTORS
MEETING, 6:30 PM**

2. BOARD COMMUNICATIONS

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

3. CORRESPONDENCE

- 3.01** School Activity Calendars, Schedules and Events

4. REPORTS

- 4.01** SMCTA Report

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

- 4.02 CSEA Report
- 4.03 Superintendent's Report – Steve Van Zant
- 4.04 Principal's Report – Daniel Norbutas
- 4.05 Willow Creek Academy

5. ORAL COMMUNICATIONS

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

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

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

6. GENERAL FUNCTIONS

- 6.01 Consent agenda: *6.02, *6.03, *6.04, *8.01, *9.03,*10.01
- *6.02 Approval of Board Minutes of December 11, 2013. Approval of Board Minutes of February 11, 2014.
- *6.03 Approval of the Memorandum of Understanding with Marin Housing Authority-Action
- *6.04 Contract Services Agreement with Marin County Office of Education for School Nurse Services for 2014-2015
- 6.05 Master Agreement with Spectrum Center
- 6.06 Master Agreement with Anova School

7. PUPIL SERVICES

8. PERSONNEL

- *8.01 Personnel Action Report
- 8.02 Resolution 696 to Eliminate and/or Reduce the Number of Certificated Employees due to a Reduction of Particular Kinds of Services- RC
- 8.03 Resolution 697 – Criteria for Determining Order of Seniority for those Employees with the Same Date of First Paid Service- RC
- 8.04 Sausalito District Teachers Association Sunshine Proposal

9. FINANCIAL & BUSINESS

- 9.01 Approval of the 2013-2014 Second Interim Budget Report- RC
- 9.02 Acceptance of the 2013-2014 Willow Creek Academy Second Interim Budget Report
- *9.03 Payment of Warrants – Batches 35-39

10. CURRICULUM AND INSTRUCTION

- *10.01 Field Trip

11. POLICY DEVELOPMENT

- 11.01 Board Bylaw (BB) 9100 – Organization – Action
- 11.02 Board Bylaw (BB) 9110 – Terms of Office – Action
- 11.03 Board Bylaw (BB) 9011 – Disclosure of Confidential Information – Action

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

- 11.04 Board Bylaw (BB) 9012 – Board Member Electronic Communication – Action
- 11.05 Board Bylaw (BB) 9121 – President – Action
- 11.06 Board Bylaw (BB) 9122 – Secretary – Action
- 11.07 Board Bylaw (BB) 9123 – Clerk – Action
- 11.08 Board Bylaw (BB) 9124 – Attorney – Action
- 11.09 Board Bylaw (BB) 9200 – Limits on Board Authority – First Read
- 11.10 Board Bylaw (BB) 9222 – Resignation – First Read
- 11.11 Board Bylaw (BB) 9223 - Filling Vacancies – First Read
- 11.12 Board Bylaw (BB) 9224 – Oath or Affirmation – First Read

12. BOARD REQUESTS

13. FUTURE MEETING

The next Regular Meeting of the Board of Trustees will be on Tuesday, April 8, 2014, in the Bayside/Martin Luther King School Library

14. ADJOURNMENT

*Consent Agenda Items

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

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

**SAUSALITO MARIN CITY SCHOOL DISTRICT
BOARD MEETING MINUTES
December 11, 2013**

ATTENDANCE

Board Members Present: William Ziegler, Caroline Van Alst, Thomas Newmeyer, Joshua Barrow
Participating via conference call: Shirley Thornton Ed. D.
Superintendent: Steve Van Zant

The meeting was called to order at 5:30 p.m.

The agenda order was changed to allow Willow Creek Academy to present its interim budget at the start of the meeting.

Newmeyer/Van Alst/All to approve the change in the agenda order.

CLOSED SESSION

The Board and Superintendent convened closed session at 5:31 p.m.

RECONVENE TO OPEN SESSION

Open session reconvened at 6:10 p.m.

Report Out from Closed Session

Trustee Zeigler announced that the board took the following actions in closed session:

The Board voted to deny the request to extend science teacher Natasha Griffin's leave of absence to January 2015.

The Board voted to approve a leave of absence of one day a week from January 9, 2014 to May 15, 2015 for Edgar Furlong.

The board approved a suspended expulsion for student # 4142410650 for the rest of the 2013-2014 school year.

PLEDGE OF ALLEGIANCE

Trustee Newmeyer led the Pledge of Allegiance.

ELECTION OF BOARD OFFICERS

Election of Board President

Newmeyer/Van Alst /All to reelect William Ziegler as president for another year

Election of Board Vice President

Van Alst/Newmeyer/All to reelect Joshua Barrow as vice president

Election of Board Clerk

Newmeyer/Barrow/All to re-elect Caroline Van Alst as clerk

Appointment of Board Secretary, Steve Van Zant

Newmeyer/Barrow/All to elect Steve Van Zant as secretary of the Board of Trustees

Designation of Governing Board Meeting Dates for Calendar Year 2014

The board agreed to change the date of its regularly scheduled meetings to the second Tuesday of each month.

Newmeyer/Van Alst/All to approve the Board Meeting Calendar

Newmeyer/Van Alst/All to adjourn the Organizational Meeting at 6:30 pm

OPEN SESSION – Regular Board Meeting reconvened at 6:31 p.m.

Superintendent’s Report

Superintendent Van Zant said that he is working hard on the Pre K-3 program. In his conversations with the community about the school, he is finding that the overall response to the culture that we are trying to build is positive.

Principal’s Report

PreK-3 Grant

Principal Daniel Norbutas said this grant is funded by the Marin Community Foundation and is intended to strengthen Kindergarten readiness for children in several Marin County districts. He thanked Don Jen of MCF for coming to the meeting and for his continued support. Mr. Norbutas said that the overarching vision for the school connects all the work that teachers and administrators do to improve school climate, emphasize high quality teaching, alignment, family engagement and extended learning. This vision unifies all of our work across all grants, and our work as a school, he said. Some of the elements of our work are data-driven instruction, breaking down the walls between classrooms to allow for teacher collaboration, formal and informal assessment tools, positive behavior and self regulation practices for students, and conflict resolution strategies including restorative justice. Our goal is that if you walk into any of our classrooms, you will see all of these practices in play, he said.

The PreK-3 grant facilitator, Glenna Coleman, has coordinated with after-school providers at Manzanita, the Boys and Girls Club, Bridge the Gap and Reading Partners so that practices are consistent from place to place as a child moves from class to an after-school program or from class to class.

Assistant Principal Tenisha Tate said that in an effort to increase parental engagement, the district has expanded the services that it provides to families. We now have a school counselor, a community specialist from the county, and a parent liaison to give parents the support that they need. We also have a designated parent center at the school and organize monthly family fun nights to enhance community participation. Our goal is to have all 150 families volunteer for at least one hour during the year. Every other Thursday, we have an informal coffee and chat meeting with parents to discuss various subjects like bedtime routine or discipline. Last time, ten percent of parents attended.

Trustee Zeigler asked about the monitoring of the grant. Principal Norbutas said that facilitators Jan Derby and Glenna Coleman make sure that we are on the right track and that the school reports yearly to the Marin Community Foundation.

Transforming Schools Grant

Principal Norbutas said that this grant is aimed at the middle school and has three main elements:

1. Collaborative learning groups
2. Community-based learning - children going out into the community to learn

3. Growth Circles - pushing students out of their comfort zone

Trustee Newmeyer asked if we are doing the necessary work so that we can still reach our goals when the grant ends. Principal Norbutas said that we are in some areas, but need to redouble our efforts in others. The long- term plan is to build in a set of procedures so that we can continue the conversation we still need to have regarding improving the culture of our middle school.

Academic Performance Index

Principal Norbutas said that this is the last year for STAR testing, which will be replaced by the Smarter Balance Assessment. Bayside’s API dropped 82 points and MLK’s rose 32 points. He emphasized that we like to look at individual student growth rather than district-wide scores.

ORAL COMMUNICATIONS

Science Teacher Denise Suto said that the Eco Top Chef team worked during the Thanksgiving break to make a gingerbread house which is on display at the Driver’s market in Sausalito. She also shared that the students greatly enjoy using the donated microscopes.

Consent agenda

Roll Call Newmeyer/Van Alst /All to approve the following items:

- Payment of Warrants – Batches 24-25
- Student Expulsion
- Leave Request – Certificated
- Leave Request - Classified

Agreement with Indoor Environmental Services

Superintendent Van Zant said that this company will perform an audit of our facilities to suggest efficiencies and cost savings in energy.

Barrow/Van Alst/All to approve the agreement with Indoor Environmental Services

Marin Community Foundation – Transforming Schools Grant Agreement

Thornton/ Newmeyer /All to approve the Transforming Schools Grant Agreement with the Marin Community Foundation

Agreement with Dannis, Woliver and Kelly

Superintendent Van Zant said that he has had positive experiences with this law firm in the past and would like to use their services for the district.

Newmeyer /Barrow/ All to approve the agreement with Dannis, Woliver and Kelly

Construction Update

Facilities Director Forrest Corson said that the artificial turf is set arrive and will be finished by end of the week. Landscaping around the school is complete and the basketball court is ready. Bike racks have been ordered and will be installed very soon, he added.

Budget Update – District First Interim Budget

Business Manager Paula Rigney gave a report on the district first interim budget. This is a snapshot of our fiscal situation from July first to October 31, and we should expect changes from the first to the second interim budget. We are certifying a positive budget to the Marin County Office of Education, she said.

Trustee Barrow said that in looking at the numbers, he saw that revenues were up by about \$140,000 from budget adoption, in addition to another \$100,000 because the in lieu payments were less than anticipated. Even with \$150,000 in increased expenditures, we should be \$100,000 ahead, but the budget shows that we are \$50,000 behind.

Paula Rigney said that despite cutting the budget in non-personnel line items, the district ended up spending much more in salaries than anticipated because the new hires came in with degrees and additional training that put them much higher on the salary schedule. She stated: "It is all in regards to the placements and contracts that were set with the new hires. There was a huge swing from what we had expected."

Trustee Newmeyer said the question remains how the budget comes in at \$100,000 more than the board approved.

Superintendent Van Zant said that we have to tighten up how we work and do better in the future.

Van Alst/ Barrow/ All to accept the First Interim Budget

Willow Creek Academy – First Interim Budget

Clark Warden gave a report on WCA first interim budget, showing a deficit of \$84,529. He said that he hopes to bring it into balance by the second interim and that Superintendent Van Zant will work with the charter school on efficiencies and savings.

Newmeyer/Van Alst/All to accept the Willow Creek Academy First Interim Budget

CURRICULUM AND INSTRUCTION

Student Field Trips

The Board discussed the upcoming field trip that will take middle schoolers to the Tahoe area. Trustee Barrow asked why the field trip is taking place during the week rather than on the weekend. Principal Norbutas said that the school would like to reinforce team building and going beyond one's comfort zone in places outside the school environment.

Thornton/Barrow/All to approve the January 2014 field trip

POLICY DEVELOPMENT

Barrow /Van Alst/ All to approve the following board policies:

Board Policy 0210 – Equity

Board Policy and Administrative Regulation 0460 — Local Control and Accountability Plan

Board Policy 0500 – Accountability

Board Policy 3110 – Business and Non-instructional Operations-Transfer of Funds

The following board policies were brought before the Board for a First Read:

Board Policy and Administrative Regulation 1230 – Community Relations -School Connected Organizations

Board Policy and Administrative Regulation 1240 - Community Relations – Volunteer Assistance

Board Policy and Administrative Regulation 1260 - Community Relations – Educational Foundations

Board Policy and Administrative Regulation 3100- Business and Non-instructional Operations – Budget
Board Policy and Administrative Regulation 3312 - Business and Non-instructional Operations -
Educational Travel Program Contracts

FUTURE MEETING

The next Regular Meeting of the Board of Trustees will be on Tuesday, January 14, 2013, in the
Bayside/Martin Luther King School Library

ADJOURNMENT

Thornton/Newmeyer/All to adjourn the meeting at 8:45 p.m.

Signature/Date

Title

**SAUSALITO MARIN CITY SCHOOL DISTRICT
BOARD MEETING MINUTES
February 11, 2014**

ATTENDANCE

Board Members Present: William Ziegler, Caroline Van Alst, Thomas Newmeyer, Joshua Barrow
Shirley Thornton Ed. D.
Superintendent: Steve Van Zant

The meeting was called to order at 5:30 p.m.

CLOSED SESSION

The Board and Superintendent convened closed session at 5:31 p.m.

RECONVENE TO OPEN SESSION

Open session reconvened at 6:10 p.m.

Report Out from Closed Session

Trustee Zeigler announced that no action was taken in closed session.

PLEDGE OF ALLEGIANCE

Trustee Newmeyer led the Pledge of Allegiance.
The agenda order was approved.

BOARD COMMUNICATIONS

Trustee Thornton said that she attended the Joint Legislative Audit Committee meeting in Sacramento, where superintendents and board members from across the state met with legislative representatives and state budget analysts. This was the first time in five years that the meeting was not all gloom and doom. There were discussions of the new Local Control Funding Formula and other important issues. It was well worth attending and it would be great if all board members could take the time to attend in the future, she said.
Trustee Thornton also announced that the Rotary Club will be funding seven of the 16 district teachers who applied for the Teachers' mini-grants.

SMCTA Report

Fifth grade teacher Susan Cassidy said that the mood of the school has been wonderful. The Middle School staff and students love seeing the younger children now that Bayside has moved in. We are happy with the play space and the children and families seem happy too, she reported.

Superintendent's Report

Superintendent Van Zant reported that he attended the Martin Luther King Jr. Day event at the Marin City Community Center. It was a good community event and our students put on some great musical performances. Regarding the ball field, he said that the financing portion should be finalized by March, at which time he will make a fuller report to the Board.

The Superintendent said that both he and Trustee Thornton went to the ISOJI meeting of Marin City community activists and service providers, where a speaker from the State talked about the Community Health Project.

Building on the idea of working with the Health and Wellness Clinic to improve the well-being of our students, the District and the Marin City Community Services District are working together to hire someone from Urban Strategies who will devise a plan for collective impact in the community. Money for this plan will come from First Five Marin, Marin Promise and the United Way. It will take about \$100,000 to make it work; all stakeholders are continuing to meet to make it happen.

So far this year we have had six students move from Willow Creek Academy to Bayside Martin Luther King Jr. Academy and five who have made the move in the opposite direction. We have to work on our software system so that both schools can verify where their incoming students have been attending school and to set up a transfer period window during which students can move from one site to another.

Trustee Thornton said that beyond a transfer window, there needs to be a process in place whereby parents and administrators meet and confer regarding expectations for each student.

Principal's Report

Principal Daniel Norbutas said that the school continues to work on parental involvement. Two week ago, we had a successful Family Math Night; all elementary level teachers had tables where they worked on math activities with students and parents. Middle schoolers had their own tables and helped out with the younger kids. There was great turnout and energy. This was also a good opportunity for Conscious Kitchen which provided the refreshments and surveyed those present about the cafeteria food.

To celebrate Black History Month, we will be taking our third through eighth grades to a performance at the Hannah Project on February 27th.

To speak about curriculum and student achievement, Daniel Norbutas asked Math teacher Jan McDougal and Language Arts teacher Kayla Zeisler to address the Board. They gave a PowerPoint presentation on collaborative learning groups showing that we are on an upward trend in Math and English. They said that looking back on STAR test scores from 2005 to the present, we can say that we are turning around a failing school. There has been a big cultural shift. In past years, the students were angry and felt that their school was a school for dumb kids. Today, anyone who spends time in the hallways can see that we have a changed and much improved culture.

Teachers are taking student surveys in middle school, asking them how they feel about all aspects of learning. Two years ago, the anger that students expressed was a result of feeling bad about Martin Luther King Jr. Academy and schooling in general. Today, we can see that students have a stronger sense of community. We are doing more reading and writing, we have fewer referrals, students are journaling, doing more silent reading. This year, more than 20 percent of 8th grade transfers to Bayside Martin Luther King Jr. Academy came in at two years below grade level; this means that we have a wide range of abilities in our classrooms. In Mathematics, we have individualized instruction so that the high achievers can work at their level while those who need more help get the attention that they require. This has made our classrooms more productive, with the teacher acting as coach and mentor.

The Board then saw a video chronicling student achievements and participation in various activities. Hennessy Rosenberg, a 17-year Sausalito resident and parent at both Bayside Martin Luther King Jr. Academy and Willow Creek Academy spoke about her experience in moving her daughter from the Lycee Francais to the district. She

said that Bayside Martin Luther King Jr. Academy has been transformative for her daughter. She has made up her deficits in math and is cruising along in algebra. This school is like a family, she said. The work that teachers do in preparing students for high school and beyond is impressive. I tell everyone how great a school Bayside Martin Luther King Jr. Academy is, she concluded. She thanked the teachers and the Board for a job well done.

The regular meeting of the Sausalito Marin City School District Board of Trustees was recessed at 6:45pm for the Sausalito School District Financing Corporation Board of Directors Meeting.

The regular meeting of the Sausalito Marin City School District Board of Trustees was resumed at 6:51 pm.

School Counseling Services – Julie Auslander

School counselor Julie Auslander said that even after 11 years working in the San Francisco school district as a social worker and two years in Oakland, she was not prepared for the high level of trauma that she encountered among students at school Bayside Martin Luther King Jr. Academy. She said that she is glad that mental health is a priority at the school. She is currently serving 57 students with individual and group counseling.

During her first year here, her priority was to stabilize the students and build relationships with students and the community. Parents have had a chance to get to know and trust me, she said.

In her second year, she is continuing the clinical work of serving the 57 out of 150 students who need counseling. In addition, she has put into place a program to train third and fourth graders to mentor their Kindergarten “buddies”. Her vision for the future is to continue direct services to students, expand the mentoring program to other age groups, and collaborate with community agencies like health and wellness, housing and child welfare to help parents give their children the support that they need.

ORAL COMMUNICATIONS

Elizabeth Martin, a Sausalito resident, asked whether the Board could facilitate her application to alter some trees near Willow Creek Academy. Superintendent Van Zant said that we will have a new director of Maintenance and Operations in the near future and will move forward with her request at that time.

CONSENT AGENDA

Roll Call/ Thornton/ Van Alst/ All to approve the following items:

Board Minutes of November 21, 2013 and January 14, 2014
Publication of the 2012/2013 School Accountability Report Cards
Personnel Action Report
Payment of Warrants – Batches 26-30
Field Trip

Approval of the Extended Day Enrichment Contract for 2013-2014 with the Marin City Community Services District

Trustee Van Alst said that in the Memorandum of Understanding, it is stated under the heading purpose that services are to be provided to the students at Bayside Martin Luther King Jr. Academy, whereas under the responsibilities heading, all the district’s students are referenced. She suggested that the wording under purpose be changed to include all the students, including those at Willow Creek Academy.

Trustee Thornton asked if there is a schedule to show that MCCSD is doing what it is supposed to do in the way of after-school programs. Does the District provide oversight, she asked. We should maintain a high and rigorous standard and make sure that we are getting our money's worth, she said. Superintendent Van Zant said that he would ensure that an oversight mechanism is in place.

Van Alst/ Thornton/All to approve the Extended Day Enrichment Contract for 2013-2014 with the Marin City Community Services District with the change noted above.

Memorandum of Understanding with Marin Housing Authority

This MOU was brought to the Board for review. Assistant Principal Tenisha Tate said that this agreement will strengthen our cooperation with the Marin Housing Authority regarding attendance, and enable us to share information more easily.

Election of California School Board Association Delegate for 2014

Thornton/Newmeyer/All to elect Linda Jackson as California School Board Association Delegate for 2014

Report on the Governor's 2014-2015 Budget Proposal

Superintendent Van Zant said that the State budget includes \$6.3 billion for education. This is great news for revenue limit districts, but we are basic aid. For Bayside Martin Luther King Jr. and Willow Creek, this means a \$755 increase in funding per pupil for next year. Funding for Special Education and certain categorical grants will go up by less than one percent. Next year, the state will be awarding energy efficiency grants to school districts; we will apply and plan to use the funds to upgrade our facilities, particularly at Willow Creek which has an older infrastructure.

POLICY DEVELOPMENT

Roll Call Barrow/ Van Alst/All to approve the following board bylaws:

Board Bylaw (BB) 9000 – Role of the Board

Board Bylaw (BB) 9005 – Governance Standards

Board Bylaw (BB) 9010 – Public Statements

Board Bylaw (BB) 9130 – Board Committees

The following bylaws were brought to the Board for a first read:

Board Bylaw (BB) 9110 – Terms of Office

Board Bylaw (BB) 9011 – Disclosure of Confidential Information

Board Bylaw (BB) 9012 – Board Member Electronic Communication

Board Bylaw (BB) 9121 – President

Board Bylaw (BB) 9122 – Secretary

Board Bylaw (BB) 9123 – Clerk

Board Bylaw (BB) 9124 – Attorney

Trustee Ziegler pointed out that the Terms of Office bylaw should indicate that elections are held in even numbered years.

ADJOURNMENT

Thornton/Newmeyer /All to adjourn the meeting at 7:40 p.m.

Signature/Date

Title

Sausalito Marin City School District

Agenda Item: 6.03

Date: March 11, 2014

Correspondence

Consent Agenda

Reports

General Functions

Pupil Services

Personnel Services

Financial & Business Procedures

Curriculum and Instruction

Policy Development

Item Requires Board Action:

Item is for Information Only:

Item: Memorandum of Understanding – Marin Housing Authority - Update

Background:

The Marin Housing Authority (MHA) has been working closely with Tenisha Tate in the area of student attendance. Through this MOU, we will be able to share information and work together to help our families keep their children attending school on a regular basis.

As we are all aware, poor student attendance is one of the strongest predictors of students dropping out of high school. This MOU creates a partnership between MHA and SMCS D to decrease chronic student absenteeism.

Fiscal Impact:

Undetermined

Recommendation:

Approve

Prepared for: S. Van Zant

Prepared by: S. Van Zant

Memorandum of Understanding
Housing Authority of the County of Marin and Sausalito Marin City School District

Marin Housing Authority, MHA, a key stakeholder in the educational processes influencing its public housing households has established a School Attendance Pilot Program. * This Pilot Program is designed to offer support or engagement to MHA's households through incentives/rewards in alignment with SMCSD's goal to provide safe, healthy, positive learning environments by helping to implement a positive behavior management system.

MHA's aims to assure that residents of public housing receive support for their children to be successful academically, facilitate community involvement and improvement in living conditions, and enhance educational attainment and self-sufficiency of young people in order to make a positive difference for themselves, their families and their public housing complexes.

On October 22, 2013, the Marin County Board of Supervisors/Housing Commissioners approved the MHA's School Attendance Pilot Program. This Memorandum of Understanding (MOU) will govern MHA's relationship with the Sausalito Marin City School District (SMCSD) in implementing MHA's School Attendance Pilot Program.

Services to be provided by MHA to its households with minors who are enrolled in school:

- Provide incentives and recognition awards to support student progress and success through shared participation in SMCSD School Award and Assemblies.
- Notify MHA households with minors enrolled in school of school activities and encourage their attendance and participation.
- Inform certain MHA households about community programs that will assist these households in reducing absenteeism.
- Inform MHA residents through MHA's Supportive Services, Self-Sufficiency Program
- Support alternative educational programs, behavioral programs, and school-based mentoring
- Assist MHA households in understanding the consequences of a child's absence from school.
- Assist MHA households in understanding the consequences that can be imposed by the School Attendance Review Team (SART) and the School Attendance Review Board (SARB).

Services to be provided by the SMCSD or MHA to promote this program and share its value, incentives, and/or rewards may include:

- Engagement/education activities offered by the school.
- Participation in and development of celebration activities recognizing student and/or household success.
- SMCSD Community Specialist may engage MHA with families in effort to support attendance.
- Opportunities to participate in meetings with local public school representatives, local community stakeholders, public housing residents, and MHA staff to assist in supporting school attendance.

School/Agency Collaboration and Information Sharing

- SMCSD will timely notify MHA of all school activities and events that MHA households with minors should attend, and/or be involved with. MHA will provide timely notices to its residents with school age children of each of these events and encourage their attendance and participation. This notification to MHA will not substitute or replace SMCSD's standard notice to parents about school events.
- SMCSD will notify MHA if it is having any difficulty reaching a guardian regarding the well being of a child who resides with MHA.
- MHA as stakeholder will participate in regular team meetings addressing the attendance of students who reside at MHA.
- SMCSD will provide information regarding the school attendance of MHA residents for purposes of MHA's provision of incentives, services, and support to its residents.
- SMCSD Community Specialist may contact MHA for support through its Supportive Services, Family Self-Sufficiency Program staff in effort to offer collective support to residents.
- MHA, as a community stakeholder, will have the opportunity to participate in SART and SARB hearing's involving a resident of MHA. SMCSC will notify MHA of SART and SARB hearings involving an MHA resident.
- SMCSD and/or MHA will offer each household a voluntary parental consent for the release of information to share the name of child in performing duties under this agreement.
- MHA shall not use student information or school data for any purposes other than providing services related to this MOU.

* Chapter 18 MHA School Attendance Pilot Program - Policy and Procedures, attached

Effective Date: March 11, 2014

Signed,

Lewis Jordan, Executive Director
Housing Authority of the County of Marin

Steve Van Zant, Superintendent
Sausalito Marin City School District

*Voluntary Authorization for Release of Information
To & From Marin Housing Authority and
Sausalito Marin City School District*

*School Attendance Pilot Program
A Rewards Program*

Student's Name: _____ Date of Birth: ____/____/____

School: _____ Grade: _____

School Principal: _____ Phone: _____

This authorization for release of protected information authorizes Marin Housing Authority and Sausalito Marin City School District, and the staff of both of these organizations to share protected personal information.

The purpose of sharing this information is to provide incentives and assistance for parents and students to encourage school attendance, educate residents as to the resources available that will support their efforts in facilitating their child's education, and legal ramifications of truancy for parents and children.

I authorize the release and exchange of the following information about my child:

_____ **School Attendance Record**

Restrictions: Marin Housing Authority may receive this information for purposes of providing services in accordance with its School Attendance Pilot Program and in agreement through its MOU with the Sausalito Marin City School District. Neither MHA nor Sausalito Marin City School District may re-release any information obtained from the other party to someone else.

Your Rights: You may refuse to sign this form because your consent is voluntary. Even if you sign, you may rescind your consent at any time by informing in writing the Marin Housing Authority or Sausalito Marin City School District. You have a right to receive a copy of this Authorization.

I, _____, am the (check one) legal guardian parent of the child (ren) listed above.

Print Name _____

Signature _____

Date _____

02/2014



MARIN COUNTY

OFFICE OF EDUCATION

1111 Las Gallinas
Avenue/P.O. Box 4925
San Rafael, CA 94913-4925
marincoe@marin.k12.ca.us

MARY JANE BURKE

(415) 472-4110

MARIN COUNTY
SUPERINTENDENT OF
SCHOOLS

FAX (415) 491-6625

TDD (415) 491-6611

2014-2015 Contract Services Agreement Sausalito Marin City School District

This Marin County Office of Education agrees to provide the following services during Fiscal Year 2014-2015 to the Sausalito Marin City School District:

Services	Contract Days	Contract Amount
Nurse	40	\$24,871.40

The contract amount is based on the 2013-2014 composite daily rates. The composite daily rate for certificated staff is calculated by totaling base 2013-2014 salary plus longevity, step and column, health and welfare costs, STRS, SUI, Workers Compensation and Medicare, and dividing by the number of contract days. For classified staff, the estimated composite daily rate is calculated by totaling the daily base 2013-2014 salary plus longevity, step and column, health and welfare costs, PERS, FICA, SUI, Workers Compensation, and multiplying by the number of days the staff member is serving your district. We have added the indirect rate of 8.8% to all costs.

Please note that if the Marin County Superintendent of Schools/Governing Board grants any salary and/or benefit changes, those additional costs will be invoiced upon negotiated settlements. Charges for mileage, printing, faxing and other administrative costs, i.e., postage and secretarial overtime, will be billed at year-end.

Please sign and return this contract to Raquel Rose, Assistant Superintendent of the Marin County Office of Education.

District Superintendent

Marin County Superintendent of Schools

Date

Date

Sausalito Marin City School District

Agenda Item: 6.05

Date: March 11, 2014

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

Consent Agenda

Item Requires Board Action: Item is for Information Only:

Item: Master Agreement – Spectrum Center

Background:

This agreement with Spectrum Center- a nonpublic school - allows the District to place students with needs we are not presently able to meet, into a program designed to meet those needs.

Fiscal Impact:

Approximately \$89,000 in FY 13/14.

This amount is exclusive of transportation costs.

Recommendation:

Approve

Prepared for: S. Van Zant

Prepared by: S. Van Zant

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MARIN SPECIAL EDUCATION LOCAL PLAN AREA

1111 Las Gallinas Avenue, P.O. Box 4925, San Rafael, CA 94913 Phone (415) 499-5850 Fax (415) 491-6621

NONPUBLIC, NONSECTARIAN SCHOOL/AGENCY
SERVICES MASTER CONTRACT

LEA: Sausalito Marin City School District

NONPUBLIC SCHOOL/AGENCY/RELATED SERVICES PROVIDE: Spectrum Center

AUTHORIZATION FOR MASTER CONTRACT AND GENERAL PROVISIONS

1. MASTER CONTRACT

This Master Contract is entered into this 1st day of July, 2013 between Sausalito Marin City School District (hereinafter referred to as "LEA") and Spectrum Center (hereinafter referred to as "CONTRACTOR") for the purpose of providing special education and/or related services to LEA pupils with exceptional needs under the authorization of California Education Code sections 56157, 56361 and 56365 et seq. and Title 5 of the California Code of Regulations section 3000 et seq., AB490 (Chapter 862, Statutes of 2003) and AB1858 (Chapter 914, Statutes of 2004). It is understood that this Master Contract does not commit LEA to pay for special education and/or related services provided to any LEA pupil, or CONTRACTOR to provide such special education and/or related services, unless and until an authorized LEA representative approves the provision of special education and/or related services by CONTRACTOR pursuant to an Individualized Education Plan (hereinafter referred to as "IEP"), Individual Family Service Plan (hereinafter referred to as IFSP) or Rehabilitation Act Section 504 plan.

SELPA Collaborative: The LEA is a member of the Bay Area SELPA Collaborative. Nonpublic schools and nonpublic agencies that are geographically located in one of the participating SELPAs agree to participate in this collaborative process to establish a uniform contract for identified services and standards. The established system provides NPA/Ss with an opportunity to have input to the development of the process, contract issues, etc., and a simplified, standard process for rate negotiation with the participating SELPAs. Issues listed on the Rate Schedule portion of this Master Contract may be reviewed on an annual basis upon request of the CONTRACTOR using the established Bay Area SELPA Collaborative system. CONTRACTOR agrees that the rates set forth in this Master Contract will remain unchanged from July 1 through June 30 of the term of contract, with no changes in the services provided, unless changed in a duly executed amendment to this Master Contract signed by both parties. Increases in rates will be considered on an annual basis and remain unchanged for the term of the contract from July 1 through June 30, with no changes in level of service provided without written approval by both parties.

NPA/Ss that are not geographically located in a participating SELPA should negotiate rates with their geographically corresponding SELPA(s). The LEA will contact the corresponding SELPA to verify established rates. Increases in rates will be considered on an annual basis and remain unchanged for the following year from July 1 through June 30, with no changes provided without written approval by both parties.

Any CONTRACTOR not participating as a member of the Bay Area SELPA Collaborative shall individually negotiate rates following local SELPA and/or LEA procedures. Those CONTRACTORS shall notify the SELPA with whom they contract of any proposed rate changes effective July 1 by May 1 of the preceding year.

The Bay Area SELPA Collaborative Chair shall maintain, annually update and disseminate to all LEAs, NPS/As who are members of the Collaborative, a master rate schedule reflecting such NPS/A rates.

Upon CONTRACTOR's acceptance of a pupil referred by the LEA, the LEA shall complete an Individual Services Agreement (hereinafter referred to as "ISA") as specified in the LEA Procedures which shall identify

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the provider of each service required by the pupil's IEP/IFSP). For purposes of enrollment, the LEA must provide approval before any authorization for payment can be made. Such authorization may be provided electronically, by telecommunications, by mail or by fax. Unless otherwise agreed in writing, or in the pupil's ISA, CONTRACTOR acknowledges its obligation to provide all services specified in the pupil's IEP/IFSP. The LEA acknowledges its responsibility to pay for all services rendered to LEA pupils by CONTRACTOR. The ISA shall be executed within ninety (90) days of an LEA pupil's enrollment. (Education Code Section 56366(c)(1)) LEA and CONTRACTOR shall enter into an ISA for each LEA pupil served by CONTRACTOR. CONTRACTOR shall notify the LEA in writing in advance of providing any service(s) when CONTRACTOR is unable to meet the requirements of this Master Contract or of any Individual Services Agreement.

Unless placement is made pursuant to an Office of Administrative Hearings (hereinafter referred to as "OAH") order, a lawfully executed agreement between LEA and parent or authorized by LEA for a transfer student pursuant to California Education Code section 56325, LEA is not responsible for the costs associated with nonpublic school placement until the date on which an IEP team meeting is convened, the IEP team determines that a nonpublic school placement is appropriate, and the IEP is signed by the student's parent.

2. CERTIFICATION AND LICENSES

CONTRACTOR shall be certified by the California Department of Education (hereinafter referred to as "CDE") as a nonpublic, nonsectarian school/agency. All nonpublic school and nonpublic agency services shall be provided consistent with the area of certification specified by CDE Certification and as defined in California Education Code, section 56366 *et seq* and within the professional scope of practice of each provider's license, certification and/or credential. A current copy of CONTRACTOR's nonpublic school/agency certification or a waiver of such certification issued by the CDE pursuant to Education Code section 56366.2 must be provided to LEA on or before the date this contract is executed by CONTRACTOR. This Master Contract shall be null and void if such certification or waiver is expired, revoked, rescinded, or otherwise nullified during the effective period of this Master Contract. Total pupil enrollment shall be limited to capacity as stated on CDE certification.

In addition to meeting the certification requirements of the State of California, CONTRACTOR that operates a program outside of this State shall be certified or licensed by that state to provide, respectively, special education and related services and designated instruction and related services to pupils under the federal Individuals with Disabilities Education Act (20 U.S.C. Sec. 1400 *et seq.*).

If CONTRACTOR is a licensed children's institution (hereinafter referred to as "LCI"), CONTRACTOR shall be licensed by the state, or other public agency having delegated authority by contract with the state to license, to provide nonmedical care to children, including, but not limited to, individuals with exceptional needs. The LCI must also comply with all licensing requirements relevant to the protection of the child, and have a special permit, if necessary, to meet the needs of each child so placed. If the CONTRACTOR operates a program outside of this State, CONTRACTOR must obtain all required licenses from the appropriate licensing agency in both California and in the state where the LCI is located.

A current copy of CONTRACTOR's licenses and nonpublic school/agency certifications, or a validly issued waiver of any such certification must be provided to LEA on or before the date this Master Contract is executed by CONTRACTOR. CONTRACTOR must immediately (and under no circumstances longer than three (3) calendar days) notify LEA if any such licenses, certifications or waivers are expired, suspended, revoked, rescinded, challenged pursuant to an administrative or legal complaint or lawsuit, or otherwise nullified during the effective period of this Master Contract. If any such licenses, certifications or waivers are expired, suspended, revoked, rescinded, or otherwise nullified during the effective period of this Master Contract, this Master Contract shall be null and void.

Notwithstanding the foregoing, if current (re)certification documents are not available through no fault of the NPS/A, this Master Contract shall remain in effect until such documents are made available to the NPS/A, which shall in turn submit copies of same to the LEA within five (5) business days of receipt by the NPS/A.

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The NPS/A shall, within five (5) business days of any change in the status of its approved capacity to serve a specific number of pupils notify the LEA of the change.

3. COMPLIANCE WITH LAWS, STATUTES, REGULATIONS

During the term of this Master Contract the CONTRACTOR and the LEA shall comply with all applicable federal and state laws and regulations relating to the provision of special education and related services, and facilities for individuals with exceptional needs. CONTRACTOR shall also comply with all policies pursuant to the Local Plan, unless, taking into consideration all of the surrounding facts and circumstances, a policy or policies or a portion of a policy does not reasonably apply to CONTRACTOR. CONTRACTOR hereby acknowledges and agrees that it accepts all risks and responsibilities for its failure to comply with LEA policies and shall indemnify LEA under the provisions of section 17 of this Master Contract for all liability, loss, damage and expense (including reasonable attorneys' fees) resulting from or arising out of CONTRACTOR's failure to comply with LEA policies. The CONTRACTOR shall comply with those policies, relating to among other things, the provision of special education and/or related services, facilities for individuals with exceptional needs, LEA pupil enrollment and transfer, LEA pupil inactive status, corporal punishment, pupil discipline, and positive behavior interventions.

4. RIGHT TO REPORT MASTER CONTRACT VIOLATIONS

CONTRACTOR and LEA acknowledge and understands that either party may report to the CDE any violations of the provisions of this Master Contract; and that this may result in the suspension and/or revocation of CDE nonpublic school/agency certification pursuant to California Education Code section 56366.4(a) or action by the CDE against the LEA.

5. TERM OF MASTER CONTRACT

The term of this Master Contract shall be from July 1, 2013 to June 30, 2014 (Title 5 California Code of Regulations section 3062(a)). Neither the CONTRACTOR nor the LEA is required to renew this Master Contract in subsequent contract years. However, the parties acknowledge that any subsequent Master Contract is to be re-negotiated prior to June 30, 2014. If the subsequent Master Contract has not been executed prior to June 30, 2013, this Contract shall remain in force and effect until terminated as provided herein or a new Master Contract is executed.

6. INTEGRATION/CONTINUANCE OF CONTRACT FOLLOWING EXPIRATION OR TERMINATION

This Master Contract includes the LEA Procedures and each Individual Services Agreement and they are incorporated herein by this reference. Upon written request, LEA agrees to make all of its policies and procedures available to CONTRACTOR, either electronically or by hard copy. This Master Contract supersedes any prior or contemporaneous written or oral understanding or agreement with respect to the terms set forth in this Master Contract. This Master Contract may be amended only by written amendment executed by both parties. Notwithstanding the foregoing, the LEA may modify the LEA procedures from time to time without the consent of CONTRACTOR.

CONTRACTOR shall provide the LEA with information as requested in writing to secure a Master Contract or a renewal.

At a minimum, such information shall include copies of teacher credentials and clearance, insurance documentation and CDE certification. The LEA may require additional information as applicable. In the event that this Master Contract expires or terminates, CONTRACTOR shall continue to be bound to all of the terms and conditions of the most recent executed Master Contract between CONTRACTOR and LEA for so long as CONTRACTOR is servicing authorized students at the discretion of the LEA.

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7. INDIVIDUAL SERVICES AGREEMENT

This contract shall include an Individual Services Agreement (ISA) developed for each LEA pupil to whom CONTRACTOR is to provide special education and/or related services. An ISA shall only be issued for LEA pupils enrolled with the approval of the LEA pursuant to Education Code section 56366 (a)(2)(A).

ISAs are void upon termination or expiration of the Master Contract. In the event that this Master Contract expires or terminates, CONTRACTOR and the LEA shall continue to be bound to all of the terms and conditions of the most recent executed ISAs between CONTRACTOR and LEA for so long as CONTRACTOR is servicing authorized LEA pupils, until such time as a new Master Contract is executed.

Any and all changes to a LEA pupil's educational placement/program provided under this Master Contract and/or an ISA shall be made solely on the basis of a revision to the LEA pupil's IEP/IFSP. At any time during the term of this Master Contract, a LEA pupil's parent, CONTRACTOR, or LEA may request a review of a LEA pupil's IEP/IFSP subject to all procedural safeguards required by law, including notice to and participation by the CONTRACTOR in the IEP Team meeting.

Unless otherwise provided in this Master Contract, the CONTRACTOR shall provide all services specified in the IEP/IFSP unless the CONTRACTOR and the LEA agree otherwise in the ISA. (California Education Code sections 56366(a) (5) and 3062(e)). In the event the CONTRACTOR is unable to provide a specific service at any time during the term of the ISA, the CONTRACTOR shall notify the LEA in writing within five (5) business days of the last date a service was provided.

If a parent or LEA contests the termination of an ISA by initiating a due process proceeding with the California Office of Administrative Hearings (hereinafter referred to as "OAH"), CONTRACTOR shall abide by the "stay-put" requirement of state and federal law unless the parent agrees otherwise or an interim alternative educational placement is deemed lawful and appropriate by LEA or OAH.

Disagreements between LEA and CONTRACTOR concerning the formulation of an ISA or the Master Contract may be appealed to the local SELPA office prior to appeal to the State Superintendent of Public Instruction pursuant to the provisions of California Education Code section 56366 (C) (2).

8. DEFINITIONS

The following definitions shall apply for purposes of this contract:

- a. The term "CONTRACTOR" means a nonpublic, nonsectarian school/agency certified by the California Department of Education and its officers, agents and employees.
- b. The term "authorized LEA representative" means a LEA administrator designated to be responsible for nonpublic school/agencies. It is understood, a representative of the Special Education Plan Local Area (SELPA) of which the LEA is a member is an authorized LEA representative in collaboration with the LEA. The LEA maintains sole responsibility for the contract, unless otherwise specified in the contract.
- c. The term "credential" means a valid credential, life diploma, permit, or document in special education or pupil personnel services issued by, or under the jurisdiction of, the State Board of Education if issued prior to 1970 or the California Commission on Teacher Credentialing, which entitles the holder thereof to perform services for which certification qualifications are required as defined in Title 5 of the California Code of Regulations section 3001(j).
- d. The term "qualified" means that a person holds a certificate, permit or other document equivalent to that which staff in a public school are required to hold to provide special education and designated instruction and services and has met federal and state certification, licensing, registration, or other comparable requirements which apply to the area in which he or she is

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providing special education or related services, including those requirements set forth in Title 34 of the Code of Federal Regulations sections 200.56 and 200.58, and those requirements set forth in Title 5 of the California Code of Regulations Sections 3064 and 3065, and adheres to the standards of professional practice established in federal and state law or regulation, including the standards contained in the California Business and Professions Code.

Nothing in this definition shall be construed as restricting the activities in services of a graduate needing direct hours leading to licensure, or of a student teacher or intern leading to a graduate degree at an accredited or approved college or university, as authorized by state laws or regulations. (Title 5 of the California Code of Regulations Section 3001 (y)).

- e. The term “license” means a valid non-expired document issued by a licensing agency within the Department of Consumer Affairs or other state licensing office authorized to grant licenses and authorizing the bearer of the document to provide certain professional services, including but not limited to mental health and board and care services at a residential placement, or refer to themselves using a specified professional title. If a license is not available through an appropriate state licensing agency, a certificate of registration with the appropriate professional organization at the national or state level which has standards established for the certificate that are equivalent to a license shall be deemed to be a license as defined in Title 5 of the California Code of Regulations section 3001(r).
- f. Parent means a biological or adoptive parent, unless the biological or adoptive parent does not have legal authority to make educational decisions for the child, a guardian generally authorized to act as the child’s parent or authorized to make educational decisions for the child, an individual acting in the place of a biological or adoptive parent, including a grandparent, stepparent, or other relative with whom the child lives, or an individual who is legally responsible for the child’s welfare, a surrogate parent, a foster parent if the authority of the biological or adoptive parent to make educational decisions on the child’s behalf has been specifically limited by court order in accordance with Code of Federal Regulations 300.30(b)(1) or (2). Parent does not include the state or any political subdivision of government or the nonpublic school or agency under contract with the LEA for the provision of special education or designated instruction and services for a child. (California Education Code section 56028).
- g. The term “days” means calendar days unless otherwise specified.
- h. The phrase “billable day” means a school day in which instructional minutes meet or exceed those in comparable LEA programs.
- i. The phrase “billable day of attendance” means a school day as defined in California Education Code Section 46307, in which a student is in attendance and in which instructional minutes meet or exceed those in comparable LEA programs unless otherwise stipulated in an IEP or ISA.
- j. It is understood that the term “Master Contract” also means “Agreement” and is referred to as such in this document.

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ADMINISTRATION OF CONTRACT

9. NOTICES

All notices provided for by this contract shall be in writing. Notices shall be mailed by first class mail deposited with the United States Postal Service or delivered by hand and shall be effective as of the date of receipt by addressee. All notices mailed to LEA shall be addressed to:

Name: **Mr. Steve Van Zant**
District: **Sausalito Marin City School District**
Address: **200 Phillips Drive**
City/State/Zip: **Sausalito, CA 94965**
Phone: **332-3190**

Notices to CONTRACTOR shall be addressed as indicated on signature page

10. MAINTENANCE OF RECORDS

All records shall be maintained by CONTRACTOR as required by state and federal laws and regulations. Notwithstanding the foregoing sentence, CONTRACTOR shall maintain all records for at least five (5) years after the termination of this Master Contract. For purposes of this Master Contract, "records" shall include, but not be limited to: pupil records as defined by California Education Code section 49061(b); cost data records as set forth in Title 5 of the California Code of Regulations section 3061; registers and roll books of teachers and/or daily service providers; daily service logs and notes and other documents used to record the provision of related services including supervision; daily service logs and notes used to record the provision of services provided through additional instructional assistants, NPA behavior intervention aides, and bus aides; absence verification records (parent/doctor notes, telephone logs, and related documents) if the CONTRACTOR is funded for excused absences, however, such records are not required if positive attendance is required; bus rosters; staff lists specifying credentials held and documents evidencing other staff qualifications, social security numbers, dates of hire, and dates of termination; records of employee training and certification, staff time sheets; non-paid staff and volunteer sign-in sheets; transportation and other related services subcontracts; school calendars; bell/class schedules when applicable; liability and worker's compensation insurance policies; state nonpublic school and/or agency certifications; by-laws of current board of directors/trustees, if incorporated; statement of income and expenses; general journals; cash receipts and disbursement books; general ledgers and supporting documents; documents evidencing financial expenditures; federal/state payroll quarterly reports; and bank statements and cancelled checks or facsimile thereof.

CONTRACTOR shall maintain LEA pupil records in a secure location to ensure confidentiality and prevent unauthorized access. CONTRACTOR shall maintain a current list of the names and positions of CONTRACTOR's employees who have access to confidential records. CONTRACTOR shall maintain an access log for each LEA pupil's record which lists all persons, agencies, or organizations requesting or receiving information from the record and the legitimate interests thereof (California Education Code Section 49064). Such log shall be maintained as required and include the name, title, agency/organization affiliation, and date/time of access for each individual requesting or receiving information from the LEA pupil's record. Such logs need to record access to the LEA pupil's records by: (a) the LEA pupil's parent; (b) an individual to whom written consent has been executed by the LEA pupil's parent; or (c) employees of LEA or CONTRACTOR having a legitimate educational interest in requesting or receiving information from the record (Education Code Section 49064). CONTRACTOR/LEA shall maintain copies of any written parental concerns granting access to student records. For purposes of this paragraph, "employees of LEA or CONTRACTOR" do not include subcontractors. CONTRACTOR shall grant parents access to pupil records, and comply with parents' requests for copies of pupil records, as required by state and federal laws and regulations. CONTRACTOR agrees, in the event of school or agency closure, to forward LEA pupil records to LEA within five (5) business days. These records shall include, but not be limited to, the LEA pupil's current transcripts,

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IEP/IFSPs, and reports. LEA and/or SELPA shall have access to and receive copies of any and all records upon request within five (5) business days..

11. SEVERABILITY CLAUSE

If any provision or portion of a provision of this Master Contract is held, in whole or in part, to be unenforceable for any reason, the remainder of that provision and of the entire Master Contract shall be severable and remain in effect.

12. SUCCESSORS IN INTEREST

This Master Contract binds CONTRACTOR's successors and assignees.

13. VENUE AND GOVERNING LAW

The laws of the State of California shall govern the terms and conditions of this Master Contract, with venue in the County where the LEA is located.

14. MODIFICATIONS AND AMENDMENTS

This Master Contract may be modified or amended by the LEA to conform to administrative and statutory guidelines issued by any state, federal or local governmental agency. The LEA shall provide the CONTRACTOR thirty (30) days notice of any such changes or modifications made to conform to administrative or statutory guidelines and a copy of the statute or regulation upon which the modification or changes are based.

15. TERMINATION OF MASTER CONTRACT AND/OR INDIVIDUAL SERVICES AGREEMENT

This Master Contract may be terminated with or without cause by either the CONTRACTOR or LEA. To terminate the Master Contract either party shall give twenty (20) days prior written notice (California Education Code Section 56366(a)(4)). At the time of termination, CONTRACTOR shall provide to LEA any and all documents CONTRACTOR is required to maintain under this Master Contract. ISAs are void upon termination of this Master Contract, as provided in Section 5 or 6. CONTRACTOR or LEA may terminate an ISA for cause. To terminate the ISA, either party shall give twenty (20) days prior written notice.

16. INSURANCE

CONTRACTOR shall procure and maintain for the duration of the Master Contract insurance against claims for injuries to persons or damages to property, which may arise from or in connection with performance under this Master Contract by CONTRACTOR, its agents, representatives, or employees.

Prior to final approval of this Master Contract, CONTRACTOR shall deliver to the LEA a certificate of insurance for each required policy with insurers and additional insured policy endorsements for the comprehensive general liability insurance and comprehensive automobile liability insurance. If at any time said policies of insurance lapse or become canceled, this MASTER CONTRACT shall become void. The acceptance by LEA of the above-required insurance does not serve to limit the liability or responsibility of the insurer or CONTRACTOR.

A. Insurance coverage shall be at least as broad as:

1. Insurance Services Office Commercial General Liability coverage (occurrence form CG 0001).
2. Insurance Services Office form number CA 0001 (Ed. 1/87) covering Automobile Liability, code 1 (any auto).
3. Workers' Compensation insurance as required by the state in which services are performed and Employer's Liability Insurance with limits of \$2,000,000/\$2,000,000/\$2,000,000.

B. CONTRACTOR shall maintain limits of insurance no less than:

1. Commercial General Liability: \$2,000,000 per occurrence for bodily injury and property damage, personal injury and completed operations.
2. Automobile Liability: \$2,000,000 combined single limit.

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3. Professional Liability/Errors and Omissions coverage, including Sexual Molestation and Abuse coverage, unless that coverage is afforded elsewhere in the Commercial General Liability Insurance: \$1,000,000 per occurrence/\$2,000,000 aggregate.

For all insurance coverage procured by CONTRACTOR, the following terms apply:

- C. Any deductibles or self-insured retentions above \$25,000 must be declared to and approved by the LEA. At its option, LEA may require the CONTRACTOR, at the CONTRACTOR's sole cost, to: (a) cause its insurer to reduce to levels specified by the LEA or eliminate such deductibles or self-insured retentions as respects to the LEA, its officials and employees, or (b) procure a bond guaranteeing payment of losses and related investigations, claim administration and defense expenses.
- D. The general liability and automobile liability policies are to contain, or be endorsed to contain, the following provisions:
 1. The LEA, its subsidiaries, officials and employees are to be covered as additional insured as respects: liability arising out of activities performed by or on behalf of CONTRACTOR; products and completed operations of the CONTRACTOR; premises owned, occupied or used by the CONTRACTOR; or automobiles owned, leased, hired or borrowed by the CONTRACTOR. The coverage shall contain no special limitations on the scope of protection afforded to the LEA, its subsidiaries, officials and employees.
 2. For any claims related to the services, the CONTRACTOR's insurance coverage shall be primary insurance as respects the LEA, its subsidiaries, officials and employees. Any insurance or self-insurance maintained by the LEA, its subsidiaries, officials and employees shall be excess of the CONTRACTOR's insurance and shall not contribute with it.
 3. Each insurance policy required by this clause shall be endorsed to state that coverage shall not be suspended, voided, canceled by either party, reduced in coverage or in limits except after thirty (30) days prior written notice by certified mail, return receipt requested, has been given to the LEA.
- E. Insurance is to be placed with insurers admitted by the State of California and with a current A.M. Best's rating of no less than A-: VII, unless otherwise acceptable to the LEA.
- F. The CONTRACTOR shall furnish the LEA with original or photocopies of endorsements effecting coverage required by this clause. The endorsements are to be signed by a person authorized by that insurer to bind coverage on its behalf. All Certificates of Insurance shall reference the contract number, the name of school or agency submitting the contract number, the name of school or agency submitting the certificate, an indication if the school or agency is an NPS or NPA, and the location of the school or agency submitting the certificate.

If LEA or CONTRACTOR determines that change in insurance coverage obligations under this section is necessary, either party may reopen negotiations to modify the insurance obligations.

17. INDEMNIFICATION AND HOLD HARMLESS

CONTRACTOR shall indemnify and hold LEA and its Board Members, administrators, employees, agents, attorneys, volunteers, and subcontractors ("LEA Indemnities") harmless against all liability, loss, damage and expense (including reasonable attorneys' fees) resulting from or arising out of this Master Contract or its performance, to the extent that such loss, expense, damage or liability was caused by sole negligence or willful misconduct of CONTRACTOR, including, without limitation, its agents, employees, subcontractors or anyone employed directly or indirectly by it (excluding LEA and LEA Indemnities).

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LEA shall indemnify and hold CONTRACTOR and its Board Members, administrators, employees, agents, attorneys, and subcontractors ("CONTRACTOR Indemnities") harmless against all liability, loss, damage and expense (including reasonable attorneys' fees) resulting from or arising out of this Master Contract or its performance, to the extent that such loss, expense, damage or liability was proximately caused by the gross negligence or willful act of LEA, including, without limitation, its agents, employees, subcontracts or anyone employed directly or indirectly by it (excluding CONTRACTOR and/or any CONTRACTOR indemnities).

LEA represents that it is self-insured in compliance with the laws of the state of California, that the self-insurance covers district employees acting within the course and scope of their respective duties and that its self-insurance covers LEA's indemnification obligations under this Master Contract.

18. INDEPENDENT CONTRACTOR

This Master Contract is by and between two independent entities that have an independent contractual relationship. CONTRACTOR shall provide all services under this Agreement as an independent contractor, and neither party shall have the authority to bind or make any commitment on behalf of the other. Nothing contained in this Master Contract shall be deemed to create any association, partnership, joint venture or relationship of principal and agent, master and servant, or employer and employee between the LEA and CONTRACTOR and any of their employees, agents, affiliates or other representatives, or between the LEA and any individual assigned by CONTRACTOR to perform any services for the LEA. CONTRACTOR shall provide all services under this Master Contract as an independent contractor, and neither shall have the authority to bind or make any commitment on behalf of the other.

19. SUBCONTRACTING

CONTRACTOR shall provide written notification to LEA before subcontracting for special education and/or related services pursuant to this Master Contract. CONTRACTOR shall enter into an initial subcontract only with a provider who is certified as a nonpublic school or nonpublic agency to delivery any of the instructional or related services contemplated under this Master Contract. The LEA and the CONTRACTOR shall maintain a copy of the written approval. CONTRACTOR shall provide all required clearances for its employees, including, but not limited to fingerprint requirements, and tuberculosis. When subcontracting with a nonpublic agency, CONTRACTOR shall not charge LEA a higher rate than its own approved collaborative rate.

Furthermore, when CONTRACTOR enters into subcontracts for the provision of special education and/or related services (including without limitation transportation) for any student, CONTRACTOR shall cause each subcontractor to procure and maintain insurance during the term of each subcontract. Such subcontractor's insurance shall comply with the provisions of Section 16. Each subcontractor shall furnish the LEA with original endorsements and certificates of insurance effecting coverage required by Section 16. The endorsements are to be signed by a person authorized by that insurer to bind coverage on its behalf. The endorsements are to be on the forms provided by the LEA. All endorsements are to be received and approved by the LEA before the subcontractor's work commences. As an alternative to the LEA's forms, a subcontractor's insurer may provide complete, certified copies of all required insurance policies, including endorsements affective the coverage required by this Master Contract. All subcontractors must meet the requirements as contained in Section 46 Fingerprint Clearance Requirements and Section 47 Staff Qualifications of this Master Contract.

20. CONFLICTS OF INTEREST

CONTRACTOR and any member of its Board of Directors (or Trustees) shall avoid any relationship with LEA that constitutes or may constitute a conflict of interest pursuant to California Education Code Section 56042 and including, but not limited to, employment with LEA, provision of private party assessments and/or reports, and attendance at IEP/IFSP team meetings acting as a pupil's advocate.

Unless CONTRACTOR and LEA otherwise agree in writing, LEA shall neither execute an ISA with CONTRACTOR nor amend an existing ISA for a LEA pupil when a recommendation for special education

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and/or related services is based in whole or in part on assessment(s) or reports provided by CONTRACTOR to the LEA pupil without prior written authorization by LEA. This paragraph shall apply to CONTRACTOR regardless of when an assessment is performed or a report is prepared (i.e., before or after the LEA pupil is enrolled in CONTRACTOR's school/agency) or whether an assessment of the LEA pupil is performed or a report is prepared in the normal course of the services provided to the LEA pupil by CONTRACTOR.

When CONTRACTOR is a Nonpublic Agency, CONTRACTOR acknowledges that its authorized representative has read and understands Education Code section 56366.3 which provides, in relevant part, that no special education and/or related services provided by CONTRACTOR shall be paid for by LEA if provided by an individual who was an employee of LEA within the three hundred and sixty five (365) days prior to executing this Master Contract. This provision does not apply to any person who is able to provide designated instruction and services during the extended school year because he or she is otherwise employed for up to ten months of the school year by LEA.

21. NON-DISCRIMINATION

CONTRACTOR shall not unlawfully discriminate on the basis of actual or perceived race, color, national origin, ancestry, religion, age, marital status, pregnancy, physical or mental disability, medical condition, veteran status, gender, sex or sexual orientation, in employment or operation of its programs.

EDUCATIONAL PROGRAM

22. FREE AND APPROPRIATE PUBLIC EDUCATION (FAPE)

LEA shall provide CONTRACTOR with a copy of the IEP/IFSP including the Individualized Transition Plan (hereinafter referred to as "ITP") of each LEA pupil served by CONTRACTOR. Unless otherwise agreed to by the CONTRACTOR and the LEA, CONTRACTOR shall provide to each LEA pupil special education and/or related services (including transition services) within the nonpublic school or nonpublic agency consistent with the LEA pupil's IEP/IFSP and as specified in the ISA. If CONTRACTOR is a NPS, CONTRACTOR shall not accept an LEA pupil if it cannot provide or ensure the provision of the services outlined in the pupil's IEP/IFSP (California Education Code Section 56366.10(a)).

Unless otherwise agreed to between CONTRACTOR and LEA, CONTRACTOR shall be responsible for the provision of all appropriate supplies, equipment, or facilities for LEA pupils, as specified in the LEA pupil's IEP/IFSP and ISA. Supplies and equipment purchased and/or provided by the LEA remains the property of the LEA. Supplies and/or equipment provided by the CONTRACTOR remains the property of the CONTRACTOR, if CONTRACTOR is not specifically reimbursed by the LEA for that specific supply or equipment. CONTRACTOR shall make no charge of any kind to parents for special education and/or related services as specified in the LEA pupil's IEP/IFSP and ISA (including, but not limited to, screenings, assessments, or interviews that occur prior to or as a condition of the LEA pupil's enrollment under the terms of this Master Contract).

Voluntary services and/or activities not necessary for the LEA pupil to receive a free appropriate public education shall not interfere with the LEA pupil's receipt of special education and/or related services as specified in the LEA pupil's IEP/IFSP and ISA.

23. GENERAL PROGRAM OF INSTRUCTION

General Program

All nonpublic school and nonpublic agency services shall be provided consistent with the area of certification specified by CDE Certification and as defined in California Education Code section 56366 et seq. No service will be provided by the CONTRACTOR outside of the CONTRACTOR's certification unless otherwise agreed to by the LEA.

When CONTRACTOR is a nonpublic school, CONTRACTOR's general program of instruction shall: (a) be consistent with LEA's standards regarding required courses of study and curriculum; (b) include curriculum

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that addresses mathematics, literacy and the use of educational, assistive technology and transition services; (c) be consistent with CDE's standards regarding the particular course of study and curriculum; (d) provide the services as specified in the LEA pupil's IEP/IFSP and ISA. The State Standards and coursework selected for each pupil shall be aligned with the pupil's IEP/IFSP to meet the individual pupil's needs. LEA pupils shall have access to the following educational materials, services, and programs that are consistent with each student's individualized educational program: (a) For kindergarten and grades 1-8 inclusive, state adopted standards-based, core curriculum and instructional materials; and for grades 9-12 inclusive, standards based, core curriculum and instructional materials used by any local educational agency that contracts with the non-public, non-sectarian school; (b) college preparation courses; (c) extracurricular activities, such as art, sports, music and academic clubs; (d) career preparation and vocational training, consistent with transition plans pursuant to state and federal law and; (e) supplemental assistance, including individual academic tutoring, psychological counseling, and career and college counseling (California Education Code 56366.10). CONTRACTOR's general program of instruction shall be described in writing and a copy provided to LEA prior to the effective date of this Master Contract.

When CONTRACTOR serves LEA pupils in grades nine through twelve inclusive, LEA shall provide to CONTRACTOR a specific list of the course requirements to be satisfied by LEA pupils leading toward graduation or completion of diploma requirements.

When CONTRACTOR is a nonpublic agency and/or related services provider, CONTRACTOR's general program of instruction and/or services shall be consistent with LEA and CDE guidelines and provided as specified in the LEA pupil's IEP/IFSP and ISA. The nonpublic agency providing Behavior Intervention services shall develop a written treatment plan that specifies the nature of its' nonpublic agency service for each LEA pupil within thirty (30) days of enrollment which shall be available upon request. CONTRACTOR shall immediately notify LEA in writing if no parent, guardian or adult care giver is present at the IEP meeting held to review and approve the treatment plan. CONTRACTOR shall provide to LEA a written description of the general program of instruction and/or services provided prior to the effective date of this Master Contract. Contractors providing Behavior Intervention services must have a trained Behavior Intervention Case Manager (BICM) or trained equivalent on staff.

Except for emergency situations requiring a change of location in order to continue the education of LEA pupils, school-based services may not be unilaterally converted by CONTRACTOR to a substitute program or provided at a location not specifically authorized by the IEP/IFSP team. Except for services provided by a contractor that is a licensed children's institution, all services not provided in the school setting require the presence of, or the prior written consent of a parent, guardian or adult care giver during the delivery of services. LCI contractors shall ensure that appropriate and qualified residential or clinical staff is present during the provision of services under this Master Contract.

Transportation Services

In the event that transportation services for a pupil served by CONTRACTOR pursuant to an Individual Services Agreement are to be provided by a party other than CONTRACTOR or the LEA or its transportation providers, such services shall be reflected in a separate agreement signed by the parties hereto, and provided to the LEA and SELPA Director by the CONTRACTOR. Except as provided below, CONTRACTOR shall compensate the transportation provider directly for such services, and shall charge the LEA for such services at the actual and reasonable rates billed by the transportation provider, plus a ten percent (.10) administrative fee, unless a "flat rate" is provided in the transportation contract. In the event that the transportation provider notifies the LEA or SELPA Director that CONTRACTOR is more than 90 days behind in payment for transportation services, LEA shall have the right, in its sole and exclusive discretion, but not the obligation, to make payment for such services directly to the transportation provider, and to deduct such payments from any sums owed to CONTRACTOR pursuant to this Master Contract and any Individual Services Agreement between the parties. In the event that the LEA makes direct payment of the transportation provider's charges, it shall be entitled to withhold both the transportation charges themselves and such additional amount as shall be reasonably necessary to compensate the LEA for the staff and other costs incurred in making direct payment of

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those charges. The remedies provided to the LEA pursuant to this Paragraph shall not be exclusive. CONTRACTOR shall not include transportation through the use of services or equipment owned, leased or contracted through the LEA unless expressly provided in the Individual Services Agreement for the pupil transported.

When CONTRACTOR is a nonpublic agency, CONTRACTOR shall not provide transportation nor subcontract for transportation services for LEA pupil unless the LEA and the CONTRACTOR agree otherwise in writing.

24. INSTRUCTIONAL MINUTES

When CONTRACTOR is a nonpublic school, the total number of instructional minutes per school day provided by CONTRACTOR shall be at least equivalent to the number of instructional minutes per school day provided to LEA pupils at like grade level, attending LEA schools, unless otherwise specified in the pupil's IEP/IFSP, and shall be specified in the LEA pupil's ISA developed in accordance with the LEA pupil's IEP/IFSP.

For LEA pupils in grades pre-kindergarten through 12, unless otherwise specified in the LEA pupil's IEP/IFSP, the number of instructional minutes, excluding recess, lunch, and passing time, shall be at least the minimum as specified in Education Code Sections 46110-46147, and in no case will be less than the amount as specified in the IEP/IFSP. In addition, the total number of annual instructional minutes shall be at least equivalent to the total number of annual instructional minutes provided to LEA pupils attending LEA schools in like grade level unless otherwise specified in the LEA pupil's IEP/IFSP.

When CONTRACTOR is a nonpublic agency and/or related services provider, the total number of minutes per school day provided by CONTRACTOR shall be specified in the LEA pupil's ISA developed in accordance with the LEA pupil's IEP/IFSP.

25. CLASS SIZE

When CONTRACTOR is a nonpublic school, CONTRACTOR shall ensure that class size shall not exceed a ratio of one teacher per fourteen (14) pupils. Upon written approval by an authorized LEA representative, class size may be temporarily increased by a ratio of 1 teacher to sixteen (16) pupils when necessary to provide services to pupils with disabilities. For any billing period where the class size has exceeded sixteen (16) pupils for five consecutive school days, the CONTRACTOR shall have a 10% decrease in its approved daily rate for those LEA pupils that exceeded sixteen (16), for those days (over five).

In the event a nonpublic school is unable to fill a vacant teaching position responsible for direct instruction to students, and the vacancy has direct impact on the California Department of Education Certification of that school, the nonpublic school shall develop a plan to assure appropriate coverage of student by first utilizing existing certificated staff. The nonpublic school and the LEA may agree to one 30 school day period per contract year where class size may be increased to assure coverage by an appropriately credentialed teacher. Such an agreement shall be in writing and signed by both parties. This provision does not apply to a nonpublic agency.

CONTRACTOR providing special education instruction for individuals with exceptional needs between the ages of three and five years, inclusive, shall also comply with the appropriate instructional adult to child ratios pursuant to California Education Code sections 56440 et seq.

26. CALENDARS

The CONTRACTOR shall submit to LEA a school calendar with the total number of billable days not to exceed 180 days for the regular school year, plus extended school year billable days equivalent to the number of days determined by LEA's extended school year calendar, as determined by the IEP/IFSP team. Billable days shall include only those days that are included in the submitted and approved school calendar, and/or required by the IEP/IFSP for each pupil. CONTRACTOR shall adhere to the requirements for providing

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Extended School Year as outlined in Title 5, Article 4 of the California Code of Regulations. Unless otherwise specified by the pupils' IEP/IFSP, educational services shall occur at the school site. .

27. DATA REPORTING

CONTRACTOR shall agree to provide all data related to student information and billing information with LEA. CONTRACTOR shall agree to provide all data related to any and all sections of this contract and requested by and in the format require by the LEA. CONTRACTOR shall provide the LEA with invoices, attendance reports and progress reports for LEA pupils enrolled in CONTRACTOR's nonpublic school or nonpublic agency.

The LEA shall provide the CONTRACTORS with approved forms and/or format for such data including but not limited to invoicing, attendance reports and progress reports. The LEA may approve use of CONTRACTORS-provided forms at their discretion.

28. LEAST RESTRICTIVE ENVIRONMENT/DUAL ENROLLMENT

CONTRACTOR and LEA shall follow all LEA policies and procedures that support Least Restrictive Environment ("LRE") placement options and/or Dual Enrollment options for pupils to have access to the general curriculum and to be educated with their nondisabled peers to the maximum extent appropriate.

CONTRACTOR and LEA shall ensure that LRE placement options are addressed at all IEP/IFSP team meetings regarding pupils for whom ISAs have been or may be executed. This shall include IEP/IFSP team consideration of supplementary aids and services, goals and objectives necessary for placement in the LRE and that may be necessary to enable pupils to transition to less restrictive settings.

When an IEP/IFSP team has determined that an LEA pupil should be transitioned into the public school setting, CONTRACTOR shall assist the LEA in implementing the IEP/IFSP team's recommendations to support the transition.

29. STATEWIDE ACHIEVEMENT TESTING AND HIGH SCHOOL EXIT EXAMINATION

CONTRACTOR is subject to the alternative accountability system developed pursuant to Education Code section 52052, in the same manner as public schools. Each LEA pupil placed with CONTRACTOR by the LEA shall be tested, as determined by the pupil's IEP, by qualified staff of CONTRACTOR in accordance with that accountability program. Contractor shall report the test results to the CDE as required by Education Code section 56366(a)(8)(A). Test results shall be made available to the CONTRACTOR by the LEA, if the results are not sent to the CONTRACTOR by the test publisher or CDE.

CONTRACTOR and LEA shall work together to administer all statewide achievement tests and the High School Exit Examination to LEA pupils pursuant to LEA and CDE guidelines. LEA shall provide NPS with the SSID for each LEA pupil. LEA shall cooperate with CONTRACTOR to accommodate CONTRACTOR's testing window. (Education Code Section 56366(a)(8)(B))

30. ATTENDANCE AT DISTRICT MANDATED MEETINGS

CONTRACTOR shall attend District mandated meetings when legal mandates, and/or LEA policy and procedures are reviewed, including but not limited to the areas of: curriculum, high school graduation, standards-based instruction, cultural and linguistic needs of pupils with disabilities, dual enrollment responsibilities, LRE responsibilities, transition services, and standardized testing. LEA shall provide CONTRACTOR with reasonable notice of mandated meetings. Attendance at such meetings does not constitute a billable service hour(s). After attending one meeting during the school year (including Extended School Year), upon request, a CONTRACTOR who is providing NPA services may request payment for services for attending any additional meetings mandated by the LEA. The request for payment will be at the CONTRACTOR'S agreed upon hourly rate.

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31. POSITIVE BEHAVIOR INTERVENTIONS

CONTRACTOR shall comply with the requirements of Title 5 of the California Code of Regulations sections 3001(c)-(f) and 3052(l)(1-8) regarding positive behavior interventions including, but not limited to: the completion of functional analysis assessments; the development, implementation, monitoring, supervision, modification, and evaluation of behavior intervention plans; and emergency interventions.

CONTRACTOR shall designate an individual employed, contracted, and/or otherwise hired by CONTRACTOR as a "behavior intervention case manager (BICM)" as that term is defined in Title 5 of the California Code of Regulations section 3001(e). The BICM shall be trained regarding the SELPA Policy. CONTRACTOR shall maintain a written policy in compliance with Title 5 of the California Code of Regulations section 3052(i) and (k) regarding emergency interventions and Behavioral Emergency Reports.

CONTRACTOR shall ensure that all of its staff members are trained annually in crisis intervention and emergency procedures as related to appropriate behavior management strategies.

CONTRACTOR shall not authorize, order, consent to, or pay for any of the following prohibited interventions, or any other intervention similar to or like the following: (a) any intervention that is designed to, or likely to, cause physical pain; (b) releasing noxious, toxic, or otherwise unpleasant sprays, mists, or substances in proximity to the LEA pupil's face; (c) any intervention which denies adequate sleep, food, water, shelter, bedding, physical comfort, or access to bathroom facilities; (d) any intervention which is designed to subject, used to subject, or likely to subject the LEA pupil to verbal abuse, ridicule, or humiliation, or which can be expected to cause excessive emotional trauma; (e) restrictive interventions which employ a device, material, or objects that simultaneously immobilize all four extremities, including the procedure known as prone containment, except that prone containment or similar techniques may be used as a short term emergency intervention by CONTRACTOR's trained and qualified personnel as allowable by applicable law and regulations; (f) locked seclusion except as allowable by applicable law and regulations; (g) any intervention that precludes adequate supervision of individual; and (h) any intervention which deprives the LEA pupil of one or more of his or her senses, pursuant to California Code of Regulations 3052(l) (1-8).

32. PUPIL DISCIPLINE

CONTRACTOR shall maintain and abide by a written policy for pupil discipline that is consistent with state and federal law and regulations.

When CONTRACTOR seeks to remove a LEA pupil from his/her current educational placement for disciplinary reasons, CONTRACTOR shall immediately submit a written discipline report to the LEA. Written discipline reports shall include, but not be limited to: the LEA pupil's name; the time, date, and description of the misconduct; the disciplinary action taken by CONTRACTOR; and the rationale for such disciplinary action. A copy of the LEA pupil's behavior plan, if any, shall be submitted with the written discipline report. CONTRACTOR and LEA agree to participate in a manifestation determination at an IEP/IFSP meeting no later than the tenth (10th) day of suspension. LEA shall notify and invite CONTRACTOR representatives to the IEP/IFSP team meeting where the manifestation determination will be made.

33. IEP/IFSP TEAM MEETINGS

Upon referral of an LEA pupil to CONTRACTOR, the LEA shall provide CONTRACTOR with a copy of that pupil's IEP/IFSP, as well as available assessment information, and facilitate, if requested, an observation of the pupil. CONTRACTOR retains the right to decline enrollment of any pupil, unless ordered by the Office of Administrative Hearing (OAH) or a Court of Competent Jurisdiction. CONTRACTOR shall notify the LEA written notification of its intent to decline enrollment of the LEA pupil.

An IEP/IFSP team meeting shall be convened at least annually to evaluate: (1) the educational progress of each pupil placed with CONTRACTOR, including all state assessment results pursuant to the requirements of Education Code section 52052; (2) whether or not the needs of the LEA pupil continue to be best met at the nonpublic school; and (3) whether changes to the LEA pupil's IEP/IFSP are necessary, including whether the

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pupil may be transitioned to a public school setting.. With parent and LEA concurrence, an IEP team may excuse a required IEP team member either from the entire meeting or after the member's report.

Each LEA pupil shall be allowed to provide confidential input to any representative of his or her IEP/IFSP team. Except as otherwise provided in the Master Contract, CONTRACTOR and LEA shall participate in all IEP/IFSP team meetings regarding LEA pupils for whom ISAs have been or may be executed. A CONTRACTOR who is providing NPA services may request payment for services for attending any meeting that occurs after the Annual Review of the IEP/IFSP. At any time during the term of this Master Contract, the parent, the CONTRACTOR or the LEA may request a review of the pupil's IEP/IFSP, subject to all procedural safeguards required by law, including reasonable notice given to, and participation of, the CONTRACTOR in the meeting. Every effort shall be made to schedule IEP/IFSP team meetings at a time and place that is mutually convenient to parents, CONTRACTOR and LEA. CONTRACTOR shall provide to LEA assessments and written assessment reports by service providers upon request and/or pursuant to LEA policy and procedures.

Changes in any LEA pupil's educational program, including instruction, services, or instructional setting, provided under this Master Contract may only be made on the basis of revisions to the pupil's IEP/IFSP. In the event that the CONTRACTOR believes the pupil requires a change of placement, the CONTRACTOR may request a review of the pupil's IEP/IFSP for the purposes of consideration of a change in the pupil's placement. Pupil is entitled to remain in the last agreed upon and implemented placement unless parent agrees otherwise or an interim alternative educational placement is deemed lawful and appropriate by LEA or OAH.

34. SURROGATE PARENTS

CONTRACTOR shall comply with LEA procedures for obtaining surrogate parents from the LEA.

35. DUE PROCESS PROCEEDINGS

CONTRACTOR shall fully participate, without remuneration, in special education due process proceedings related to LEA pupils enrolled in CONTRACTOR's education program, including mediations and hearings, as requested by LEA and/or OAH. CONTRACTOR shall also fully participate in the investigation and provision of documentation related to any complaint filed with the State of California, the Office of Civil Rights, or any other state and/or federal governmental body or agency.

36. COMPLAINT PROCEDURES

CONTRACTOR shall maintain and adhere to its written procedures for responding to parent complaints. These procedures shall include annually notifying and providing parents of LEA pupils with appropriate information (including complaint forms) for the following: (1) Uniform Complaint Procedures pursuant to Title 5 of the California Code of Regulations section 4600 et seq.; (2) Nondiscrimination policy pursuant to Title 5 of the California Code of Regulations section 4960 (a); (3) Sexual Harassment Policy, California Education Code 231.5 (a) (b) (c); (4) Title IX Pupil Grievance Procedure, Title IX 106.8 (a) (d) and 106.9 (a); and (5) Notice of Privacy Practices in compliance with Health Insurance Portability and Accountability Act (HIPPA). CONTRACTOR shall include verification of these procedures to the LEA.

37. LEA PUPIL PROGRESS REPORTS/REPORT CARDS AND ASSESSMENTS

Unless LEA requests in writing that progress reports be provided on a monthly basis, progress reports shall be sent by CONTRACTOR to LEA and parents no later than October 30th, January 30th, April 30th, and July 30th or as otherwise specified on the IEP/IFSP or requested in writing by the LEA, with respect to LEA pupils enrolled in CONTRACTOR's educational program. An updated report shall be submitted if there is no current progress report when LEA pupil is scheduled for a review by the LEA's IEP/IFSP team or when an LEA pupil's enrollment is terminated. Payment of invoices may be held until progress reports are provided. A copy of the progress reports/report cards shall be maintained at the CONTRACTOR's place of business and made available upon request of LEA and/or the LEA pupil's parent(s).

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CONTRACTOR shall complete academic or other assessment of the LEA pupil one month prior to the LEA pupil's annual or triennial review IEP/IFSP team meeting for the purpose of reporting the LEA pupil's present levels of performance at the IEP/IFSP team meeting as required by state and federal laws and regulations and pursuant to LEA policies, procedures, and/or practices. Supporting documentation, such as test protocols and data collection, shall be made available to LEA upon request. CONTRACTOR shall not charge the LEA pupil's parent(s) or LEA for the provision of progress reports, report cards, and/or any assessments, interviews, or meetings.

38. TRANSCRIPTS

When CONTRACTOR is a nonpublic school, CONTRACTOR, at the close of each semester or upon LEA student transfer, shall prepare transcripts for LEA pupils in grades nine through twelve inclusive, and submit them on LEA approved forms to the LEA pupil's district of residence, for evaluation of progress toward completion of diploma requirements, or if appropriate, a Certificate of Completion, as specified in LEA Procedures. CONTRACTOR shall submit to the LEA names of LEA pupils and their schools of residence for whom transcripts have been submitted as specified by the LEA.

39. LEA PUPIL CHANGE OF RESIDENCE

Within three (3) school days after CONTRACTOR or LEA becomes aware of a LEA pupil's change of residence, CONTRACTOR shall notify LEA and/or the LEA shall notify CONTRACTOR of the LEA pupil's change of residence as specified in LEA Procedures. Upon enrollment, CONTRACTOR shall notify parents in writing of the parent's obligation to notify CONTRACTOR of the LEA pupil's change of residence. CONTRACTOR shall maintain, and provide upon request by LEA, documentation of such notice to parents.

If the LEA pupil's change of residence is to a residence outside of LEA's service boundaries or CONTRACTOR fails to follow the procedures specified in this provision, LEA shall not be responsible for the costs of services delivered after the LEA pupil's change of residence, if CONTRACTOR had knowledge or should reasonably have had knowledge of the LEA pupil's change of residence.

40. WITHDRAWAL OF LEA PUPIL FROM PROGRAM

CONTRACTOR shall immediately report, by telephone, to the LEA when a LEA pupil is withdrawn from school and/or services. CONTRACTOR shall confirm such telephone call on LEA approved forms and submit within three (3) days.

41. PARENT ACCESS

CONTRACTOR shall provide for reasonable parental access to LEA pupils and all facilities including, but not limited to, the instructional setting, recreational activity areas, meeting rooms and LEA pupil living quarters, for those parents whose children reside in the living quarters. CONTRACTOR shall comply with any known court orders regarding parental visits and access to LEA pupils.

CONTRACTORS operating programs with residential components shall cooperate with a parent's reasonable request for LEA pupil visits in their home during, but not limited to, holidays and weekends.

42. SERVICES AND SUPERVISION ON PUBLIC SCHOOL CAMPUSES

If CONTRACTOR provides services on LEA public school campuses, CONTRACTOR shall comply with Penal Code Section 627.1 et. seq., and LEA procedures regarding visitors to school campuses specified by LEA policy and in the LEA Procedures, and shall follow the procedures of the campus being visited. CONTRACTOR shall be responsible for purchase and provision of the supplies and assessment tools necessary to implement the provision of services on LEA public school campuses.

43. LICENSED CHILDREN'S INSTITUTION CONTRACTORS

If CONTRACTOR is a licensed children's institution (hereinafter referred to as "LCI"), CONTRACTOR shall adhere to all legal requirements regarding educational placements for LCI pupils as stated in Education Code

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56366 (a) (2) (C), 56366.9, Health and Safety Code section 1501.1(b), AB 1858, AB490 (Chapter 862, Statutes of 2003) and the procedures set forth in the LEA Procedures. A LCI shall not require that a pupil be placed in its nonpublic school as a condition of being placed in its residential facility.

If CONTRACTOR is a nonpublic, nonsectarian school that is owned, operated by, or associated with a LCI, CONTRACTOR shall provide to LEA, on a quarterly basis, a list of all LEA pupils, including those identified as eligible for special education. For those identified special education pupils, the list shall include: 1) special education eligibility at the time of enrollment, and 2) the educational placement and services specified in each pupil's IEP/IFSP at the time of enrollment.

44. STATE MEAL MANDATE

When CONTRACTOR is a nonpublic school, CONTRACTOR and LEA shall satisfy the State Meal Mandate under California Education Code sections 49530, 49530.5 and 49550.

45. MONITORING

CONTRACTOR shall allow access by LEA to its facilities for periodic monitoring of each LEA pupil's instructional program and shall be invited to participate in the review of each pupil's progress. LEA shall have access to observe each LEA pupil at work, observe the instructional setting, interview CONTRACTOR, and review each LEA pupil's records and progress. Such access shall include unannounced monitoring visits. When making site visits, LEA shall initially report to CONTRACTOR's site administrative office.

If CONTRACTOR is also a LCI, LEA shall annually evaluate whether CONTRACTOR is in compliance with Education Code section 56366.9 and Health and Safety Code section 1501.1(b).

During the term of this Master Contract, CONTRACTOR shall participate in a District Validation Review to be conducted as aligned with the CDE On-site Review or more often if necessary. This review will address programmatic aspects of the Nonpublic School/Agency, compliance with relevant state and federal regulations, and Master Contract compliance. CONTRACTOR shall complete and submit a Nonpublic School/Agency Self-Assessment Checklist submitted as specified in the LEA.

CONTRACTOR shall participate in Coordinated Compliance Review ("CCR") and Self Review in accordance with requirements of CDE. CONTRACTOR will use and follow all LEA forms and procedures required for compliance.

CONTRACTOR understands that LEA reserves the right to institute a program audit with or without cause. The program audit may include, but is not limited to, a review of core compliance areas of health and safety; curriculum/instruction; related services; and contractual, legal, and procedural compliance.

When CONTRACTOR is a nonpublic school, CONTRACTOR shall prepare a School Accountability Report Card in accordance with California Education Code Section 56366(a)(9) and 33126 and state guidelines.

PERSONNEL

46. FINGERPRINT CLEARANCE REQUIREMENTS

CONTRACTOR shall comply with the requirements of California Education Code section 44237, 35021.1 and 35021.2 including, but not limited to: obtaining clearance from both the California Department of Justice (hereinafter referred to as "CDOJ") and clearance from the Federal Bureau of Investigation (hereinafter referred to as "FBI") for CONTRACTOR's employees and volunteers, unless CONTRACTOR determines that the volunteers will have no direct contact with LEA pupils, prior to service with any LEA pupil. CONTRACTOR hereby agrees that CONTRACTOR's employees and volunteers, unless CONTRACTOR determines that the volunteers will have no direct contact with LEA pupils, shall not come in contact with LEA pupils until CDOJ and FBI clearance are ascertained. CONTRACTOR shall certify in writing to LEA that none of its employees, and volunteers, unless CONTRACTOR determines that the volunteers will have no direct contact with LEA pupils, or contractors who may come into contact with LEA pupils have been convicted of a

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violent or serious felony as those terms are defined in California Education Code section 44237(h), unless despite the employee's conviction of a violent or serious felony, he or she has met the criteria to be eligible for employment pursuant to California Education Code section 44237 (i) or (j). In addition, CONTRACTOR shall make a request for subsequent arrest service from the CDOJ as required by California Penal Code section 11105.2.

47. STAFF QUALIFICATIONS

CONTRACTOR shall ensure that all individuals employed, contracted, and/or otherwise hired by CONTRACTOR to provide classroom and/or individualized instruction or related services hold a license, certificate, permit, or other document equivalent to that which staff in a public school are required to hold in the service rendered consistent with Education Code section 56366.1(n)(1) and are qualified pursuant to Title 5 of the California Code of Regulations sections 3001(y), 3064 and 3065.

Only those nonpublic, nonsectarian schools or agencies located outside of California that employ staff that hold a current valid credential or license to render special education and related services as required by that state shall be eligible to be certified.

CONTRACTOR shall comply with personnel standards and qualifications regarding instructional aides and teacher assistants respectively pursuant to Federal requirements and California Education Code sections 45340 et seq. and 45350 et seq. CONTRACTOR shall comply with all laws and regulations governing the licensed professions, including but not limited to, the provisions with respect to supervision.

Notwithstanding the foregoing, if current license or credential documents are not available through no fault of the NPS/A, timely application having theretofore been made, this Master Contract shall remain in effect until such documents are made available to the NPS/A from the Consumer Affairs Department or the Commission on Teacher Credentialing. The NPS/A shall in turn submit copies of same to the LEA within five (5) business days of receipt by the NPS/A.

48. VERIFICATION OF LICENSES, CREDENTIALS AND OTHER DOCUMENTS

CONTRACTOR shall submit to LEA a staff list, and copies of all current licenses, credentials, permits and/or other documents, which entitle the holder to provide special education and/or related services by individuals employed, contracted, and/or otherwise hired by CONTRACTOR. CONTRACTOR shall notify the CDE and the LEA in writing as specified in the LEA Procedures and CDE within forty-five (45) days when personnel changes occur which may affect the provision of special education and/or related services to LEA pupils as specified in the LEA Procedures. Notwithstanding the foregoing, if current license or credential documents are not available through no fault of the NPS/A, timely application having theretofore been made, this Master Contract shall remain in effect until such documents are made available to the NPS/A from the Consumer Affairs Department or the Commission on Teacher Credentialing. The NPS/A shall in turn submit copies of same to the LEA within five (5) business days of receipt by the NPS/A.

CONTRACTOR shall monitor the status of licenses, credentials, permits and/or other documents for all individuals employed, contracted, and/or otherwise hired by CONTRACTOR to provide special education services to LEA students. CONTRACTOR shall provide to LEA updated information regarding the status of licenses, credentials, permits and/or other documents as specified in LEA Procedures. CONTRACTOR will be considered to be in breach of this contract for any service provided by an unqualified provider or one who has an expired credential. In such an event, the provider shall be paid at 70% of the agreed upon rate.

49. STAFF ABSENCE

When CONTRACTOR is a nonpublic school and CONTRACTOR's classroom teacher is absent, CONTRACTOR shall provide an appropriately credentialed substitute teacher in the absent teacher's classroom in accordance with California Education Code section 56061. CONTRACTOR shall provide to LEA documentation of substitute coverage on LEA substitute teacher log. Substitute teachers shall remain with their assigned class during all instructional time. LEA shall not be responsible for payment for instruction and/or

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services when an appropriately credentialed substitute teacher is not provided. If a teacher is absent and a non-qualified substitute has been provided, CONTRACTOR will notify the LEA immediately. The LEA will determine how to address the denial of FAPE.

When CONTRACTOR is a nonpublic agency, and CONTRACTOR's service provider is absent, CONTRACTOR shall provide a qualified (as defined in section eight (8) of this Master Contract and as determined by LEA) substitute, unless LEA provides appropriate coverage in lieu of CONTRACTOR's service providers. LEA will not pay for services unless a qualified substitute is provided and/or CONTRACTOR provides a mutually agreed upon plan evidencing the provision of "make-up" services by a qualified service provider. This plan must be submitted within ten (10) school days of the initial provider's absence. CONTRACTOR shall not "bank" or "carry over" make up service hours under any circumstances, unless otherwise agreed to in writing by CONTRACTOR and LEA.

HEALTH AND SAFETY MANDATES

50. HEALTH AND SAFETY

CONTRACTOR shall comply with all applicable federal, state, local, and LEA laws, regulations, ordinances, policies, and procedures regarding pupil and employee health and safety. CONTRACTOR shall comply with the requirements of California Education Code sections 35021 et. seq. regarding the examination of CONTRACTOR's employees and volunteers for tuberculosis. CONTRACTOR shall provide to LEA documentation for each individual volunteering, employed, contracted, and/or otherwise hired by CONTRACTOR of such compliance before an individual comes in contact with an LEA pupil. CONTRACTOR will comply with the requirements of California Education Code section 35021 et seq. regarding preventing registered sex offenders from volunteering and to request fingerprinting clearance of volunteers.

CONTRACTOR shall comply with OSHA Blood Borne Pathogens Standards, Title 29 Code of Federal Regulations (CFR) section 1910.1030, when providing medical treatment or assistance to a pupil. CONTRACTOR further agrees to provide annual training regarding universal health care precautions and to post required notices in areas designated in the California Health and Safety Code.

51. FACILITIES, FACILITIES MODIFICATIONS AND FIRE DRILLS

a. Facilities

CONTRACTOR shall provide special education and/or related services to LEA pupils in facilities that comply with all applicable federal, state, and local laws, regulations, and ordinances related to, but not limited to: disability access; fire, health, sanitation, and building standards and safety; fire warning systems; zoning permits; and occupancy capacity. CONTRACTOR shall be responsible for any structural changes and/or modifications to CONTRACTOR's facilities as required complying with applicable federal, state, and local laws, regulations, and ordinances.

b. Fire Drills

When CONTRACTOR is a nonpublic school, CONTRACTOR shall conduct fire drills monthly for elementary and intermediate students and twice per school year for secondary students, as required by Title 5 California Code of Regulations, Section 550.

52. ADMINISTRATION OF MEDICATION

CONTRACTOR shall comply with the requirements of California Education Code section 49423 when CONTRACTOR serves an LEA pupil that is required to take prescription and/or over-the-counter medication during the school day. CONTRACTOR may designate personnel to assist the LEA pupil with the administration of such medication after the LEA pupil's parent(s) provides to CONTRACTOR: (a) a written statement from a physician detailing the type, administration method, amount, and time schedules by which such medication shall be taken; and (b) a written statement from the LEA pupil's parent(s) granting CONTRACTOR permission to administer medication(s) as specified in the physician's statement. CONTRACTOR shall maintain, and provide to LEA upon request, copies of such written statements.

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CONTRACTOR shall maintain a written log for each LEA pupil to whom medication is administered. Such written log shall specify the LEA pupil's name; the type of medication; the date, time, and amount of each administration; and the name of CONTRACTOR's employee who administered the medication. Any change in medication type, administration method, amount or schedule must be authorized by both a licensed physician and parent.

53. INCIDENT/ACCIDENT REPORTING

CONTRACTOR shall submit within 24 hours by mail, any accident or incident report to the LEA. CONTRACTOR shall properly submit required accident or incident reports pursuant to the procedures specified in LEA Procedures.

54. MANDATED REPORTING REQUIREMENTS

CONTRACTOR hereby agrees to annually train all staff members, including volunteers, so that they are familiar with and agree to adhere to its own child and dependent adult abuse reporting obligations and procedures as specified in California Penal Code section 11164 et seq. To protect the privacy rights of all parties involved (i.e., reporter, child and alleged abuser), reports will remain confidential as required by law and professional ethical mandates. A written notice acknowledging the legal requirements of such reporting and verification of staff adherence to such reporting shall be submitted to the LEA.

CONTRACTOR agrees to provide annual training to all employee and volunteer staff regarding mandated child abuse reporting laws, and shall maintain documentation, signed by each staff member receiving such training. CONTRACTOR agrees that its obligations to report incidents of abuse or neglect to the LEA are in addition to, and not in lieu of, CONTRACTOR's obligation to immediately report suspected abuse or neglect to the appropriate public authorities. CONTRACTOR shall maintain confidential records of any report of suspected child abuse and shall inform the LEA by facsimile or mail within 24 hours of becoming aware of circumstances including, but not limited to allegations of abuse involving a staff member or school volunteer.

CONTRACTOR shall notify the LEA of general concerns regarding the health and safety of a pupil that may impact the pupil's educational program, including the need for mental health services, injuries requiring medical attention or injuries resulting from physical restraint.

55. SEXUAL HARASSMENT

CONTRACTOR shall have a Sexual and Gender Identity harassment policy that clearly describes the kinds of conduct that constitutes sexual harassment and that is prohibited by the CONTRACTOR's policy, as well as federal and state law. The policy should include procedures to make complaints without fear of retaliation, and for prompt and objective investigations of all sexual harassment complaints. CONTRACTOR further agrees to provide annual training to all employees regarding the laws concerning sexual harassment and related procedures.

56. REPORTING OF MISSING CHILDREN

CONTRACTOR assures LEA that all staff members, including volunteers, are familiar with and agree to adhere to requirements for reporting missing children as specified in California Education Code section 49370. A written statement acknowledging the legal requirements of such reporting and verification of staff adherence to such reporting shall be properly submitted to the LEA. The written statement shall be submitted as specified by the LEA.

FINANCIAL

57. ENROLLMENT, CONTRACTING, SERVICE TRACKING, ATTENDANCE REPORTING, AND BILLING PROCEDURES

CONTRACTOR shall assure that the school or agency has the necessary financial resources to provide an appropriate education for the children enrolled and will distribute those resources in such a manner to implement the IEP/IFSP for each and every child.

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CONTRACTOR shall be paid for the provision of special education and/or related services specified in the LEA pupil's IEP/IFSP and ISA. All payments by LEA shall be made in accordance with the terms and conditions of this Master Contract.

CONTRACTOR shall maintain registers for the basic education program and each related service. Original attendance forms shall be completed by the actual service provider whose signature shall appear on such forms and shall be available for review, inspection, or audit by LEA during the effective period of this contract and for a period of five (5) years after the date of origination. CONTRACTOR shall verify the accuracy of minutes of reported attendance that is the basis of services being billed for payment.

CONTRACTOR shall submit accurate and timely invoices and related documents to LEA for payment, for each calendar month when education or related services were provided to an LEA student. Invoices shall be submitted no later than thirty (30) days after the end of the attendance accounting period in which the services were rendered. LEA shall make payment to CONTRACTOR based on the number of billable days of attendance and hours of service at rates specified in this contract within forty-five (45) days of LEA's receipt of properly submitted hard copy of invoices prepared and submitted as specified in California Education Code Section 56366.5. CONTRACTOR shall correct deficiencies and submit rebilling invoices no later than thirty (30) calendar days after the invoice is returned by LEA. LEA shall pay properly submitted re-billing invoices no later than forty-five (45) days from the date a completely corrected re-billing invoice is received by LEA.

If the LEA fails to comply with the provision of payment within 45 days of receipt of the request for payment of services, the CONTRACTOR may require the LEA to pay an additional amount of 1-1/2 percent of the unpaid balance per month until full payment is made (California Education Code 56366.6 (b)). Upon written notification of dispute, CONTRACTOR shall not apply additional charges to the disputed bill until the matter is resolved.

58. RIGHT TO WITHHOLD PAYMENT

LEA may withhold payment to CONTRACTOR when: (a) CONTRACTOR has failed to perform, in whole or in part, under the terms of this contract; (b) CONTRACTOR was overpaid by LEA as determined by inspection, review, and/or audit of its program, work, and/or records; (c) CONTRACTOR has failed to provide supporting documentation with an invoice, as required by Section 57; (d) education and/or related services are provided to LEA pupils by personnel who are not appropriately credentialed, licensed, or otherwise qualified; (e) LEA has not received prior to school closure or contract termination, all documents concerning one or more LEA pupils enrolled in CONTRACTOR's educational program; (f) CONTRACTOR fails to confirm a pupil's change of residence to another district or confirms the change or residence to another district, but fails to notify LEA with five (5) days of such confirmation; or (g) CONTRACTOR receives payment from Medi-Cal or from any other agency or funding source for a service provided to a LEA pupil.

The amount which may be withheld by LEA with respect to each of the subparagraphs of the preceding paragraph are as follows: (a): the value of the service CONTRACTOR failed to perform; (b): the amount of overpayment; (c): the entire portion of the invoice for which satisfactory documentation has not been provided by CONTRACTOR (d): the amount invoiced for services provided by the individual not appropriately credentialed, licensed, or otherwise qualified; (e): the proportionate amount of the invoice related to the applicable pupil for the time period from the date of the violation occurred and until the violation is cured; or (f): the amount paid to CONTRACTOR by Medi-Cal or another agency or funding source for the service provided to the LEA pupil.

If LEA determines that cause exists to withhold payment to CONTRACTOR, LEA shall, within ten (10) business days of receipt of such invoice, provide to CONTRACTOR written notice that LEA is withholding payment. Such notice shall specify the basis or bases for LEA's withholding payment and the amount to be withheld. Within thirty (30) days from the date of receipt of such notice, CONTRACTOR shall take all necessary and appropriate action to correct the deficiencies that form the basis for LEA's withholding payment

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or submit a written request for extension of time to correct the deficiencies. Upon receipt of CONTRACTOR's written request showing good cause, LEA shall extend CONTRACTOR's time to correct deficiencies (usually an additional thirty (30) days), otherwise payment will be denied.

If after subsequent request for payment has been denied and CONTRACTOR believes that payment should not be withheld, CONTRACTOR shall send written notice to LEA specifying the reason it believes payment should not be withheld. LEA shall respond to CONTRACTOR's notice within thirty (30) business days by indicating that a warrant for the amount of payment will be made or stating the reason LEA believes payment should not be made. If LEA fails to respond within thirty (30) business days or a dispute regarding the withholding of payment continues after the LEA's response to CONTRACTOR's notice, CONTRACTOR shall invoke the following escalation policy.

- a. Persons involved after forty-one (41) business days: If CONTRACTOR notifies LEA that the dispute has not been resolved by the LEA Specialist, LEA's Administrator will become involved and shall attempt to resolve the dispute. The LEA Coordinator shall respond to the CONTRACTOR in writing within ten (10) business days.
- b. Persons involved after fifty-one (51) business days: If CONTRACTOR notifies LEA that the dispute has not been resolved by the LEA Administrator, the SELPA Director shall become involved. The SELPA Director shall respond to the CONTRACTOR in writing within ten (10) business days. This shall be the final LEA determination regarding the withholding of payment.
- c. Persons involved after sixty-one (61) business days: Dispute Resolution, as defined in the SELPA's Local Plan, shall be followed.

If the dispute has not been resolved through the SELPA's Dispute Resolution process, the party claiming injury may seek legal or CDE redress, or may submit, if mutually agreed to in writing by the parties, the matter to binding arbitration by an arbitrator or arbitration service agreed upon by the parties. Each party shall be responsible for their own fees for arbitration, if applicable. The parties agree that this Master Contract provision dealing with Master Contract disputes does not alter the parties' right to bring action in accordance with the applicable statute of limitations under state or federal law.

59. PAYMENT FROM OUTSIDE AGENCIES

CONTRACTOR shall notify LEA when Medi-Cal or any other agency is billed for the costs associated with the provision of special education and/or related services covered by this Master Contract or the ISA to LEA pupils. Upon request, CONTRACTOR shall provide to LEA any and all documentation regarding reports, billing, and/or payment by Medi-Cal or any other agency for the costs associated with the provision of special education and/or related services covered by this Master Contract or ISA to LEA pupils.

60. PAYMENT FOR ABSENCES

Two accounting/billing options are offered at the discretion of the LEA: "Excused Absence" or "Positive Attendance." In neither case will CONTRACTOR bill for any absences during Extended School Year (ESY).

Excused Absence:

No later than the 8th consecutive day of a pupil's absence, CONTRACTOR shall notify LEA of such absence. If CONTRACTOR fails to provide such notice by the 8th day of consecutive absence, CONTRACTOR shall not be compensated for services delivered during continuing absence after the 8th consecutive day of absence. The LEA shall not be responsible for payment for more than eight (8) cumulative days of excused absences in one semester unless a written time extension is granted by LEA. LEA shall not be responsible for payment for days of unexcused absences.

All excused absences must be verified and a copy must be submitted to LEA with the monthly invoice. All documentation must be kept for at least five (5) years from the date of origination.

Only the individuals listed below may verify the reason for absence:

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1. School or public health nurse
2. Physician
3. Principal
4. Teacher
5. School employee assigned to make such verification
6. Student eighteen years of age or over
7. Parent

Any reasonable method which established the reason for the absence may be used:

Written note from parent, guardian, representative or adult pupil (over 18 or emancipated)

Telephone conversation with parent, guardian, representative, or adult pupil (over 18 or emancipated)

Standards for excused absences are defined in the education code. Contractor is responsible for verification of excused absence in accordance with current requirements.

Positive Attendance:

A factor of 1.055 shall be applied to all approved rates when a Positive Attendance method is used. Actual days of attendance without exception shall be counted as a unit of service.

NONPUBLIC AGENCY PUPIL ABSENCE

If CONTRACTOR is a nonpublic agency, it shall notify LEA of the absence of an LEA pupil no later than the fifth consecutive service day of the pupil's absence, as specified in the LEA Procedures. A unit of service for payment purposes shall not be credited for an excused absence when CONTRACTOR is provided 24 hours advance verbal notification of the pupil's absence. A unit of service for payment purposes shall not be credited to CONTRACTOR for CONTRACTOR'S staff development days.

61. INSPECTION AND AUDIT

The CONTRACTOR shall maintain and the LEA shall have the right to examine and audit all of the books, records, documents, accounting procedures and practices and other evidence that reflect all costs claimed to have been incurred or fees claimed to have been earned under this Master Contract.

CONTRACTOR shall provide access to LEA to all records including, but not limited to: pupil records as defined by California Education Code section 49061(b). CONTRACTOR shall make available to LEA all budgetary information including operating budgets submitted by CONTRACTOR to LEA for the relevant contract period being audited.

CONTRACTOR shall provide access to LEA to all records including, but not limited to: student records as defined by California Education Code section 49061(b); registers and roll books of teachers; daily service logs and notes or other documents used to record the provision of related services; Medi-Cal/daily service logs and notes and other documents used to record provision of services provided by instructional assistants, behavior intervention aides, bus aides, and supervisors; absence verification records (parent/doctor notes, telephone logs, and related documents); bus rosters; staff lists specifying credentials held, business licenses held, documents evidencing other qualifications, social security numbers, dates of hire, and dates of termination; staff time sheets; non-paid staff and volunteer sign-in sheets; transportation and other related service subcontracts; school calendars; bell/class schedules; liability and worker's compensation insurance policies; state nonpublic school and/or agency certifications; marketing materials; by-laws; lists of current board of directors/trustees, if incorporated; statements of income and expenses; general journals; cash receipts and disbursement books; general ledgers and supporting documents; federal/state payroll quarterly reports; and bank statements and canceled checks or facsimile thereof. Such access shall include unannounced inspections by LEA. CONTRACTOR shall make available to LEA all budgetary information including operating budgets submitted by CONTRACTOR to LEA for the relevant contract period being audited.

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CONTRACTOR shall make all records, or copies of records, available at either the office of the LEA or at the CONTRACTOR's offices (to be specified by LEA) at all times and without charge. All records shall be provided to LEA within ten (10) working days of a written request from LEA. CONTRACTOR shall, at no cost to LEA, provide assistance for such examination or audit. LEA's rights under this section shall also include access to CONTRACTOR's offices for purposes of interviewing CONTRACTOR's employees. If any document or evidence is stored in an electronic form, a hard copy shall be made available to the LEA, unless the LEA agrees to the use of the electronic format. CONTRACTOR may request from the LEA an extension of time to comply with any records request, which shall not be unreasonably withheld.

If an inspection, review, or audit by the LEA, a state agency, a federal agency, and/or an independent agency/firm determines that the CONTRACTOR or the LEA owes the other monies as a result of over billing, underpayment, or failure to perform, in whole or in part, any of its obligations under this Master Contract, the party owed money shall provide to the other party written notice demanding payment and specifying the basis or bases for such demand. Unless otherwise agreed in writing, the party that owes money shall make such payment within thirty (30) days of receipt of the written notice demanding payment. In the event that a party from whom payment is demanded disputes that any payment is owed, the matter shall be resolved in accordance with the dispute resolution section of this Master Contract.

The attached rate schedule limits the number of LEA students that may be enrolled and maximum dollar amount of the contract. It may also limit the maximum number of students that can be provided specific services. Per diem rates for LEA students whose IEPs authorize less than a full instructional day shall be adjusted proportionally. Special education and/or related services offered by CONTRACTOR, shall be provided by qualified personnel as per State and Federal law, and the codes and charges for such educational and/or related services during the term of this contract, shall be as stated in Section 62.

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RATE SCHEDULE

62. CONTRACTOR

Per CDE Certification, total enrollment may not exceed 98.

RATE SCHEDULE: Special education and/or related service(s) offered by CONTRACTOR, and the charges for such educational and/or related services during the term of this contract, shall be as follows:

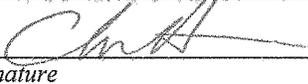
A. Basic Education Program (NPS only)	Rate	Days-RegYear	Days-ESY	Period
Basic Education Program/Special Education Instruction	\$ 180.00	180	30	Daily
Basic Education Program/Dual Enrollment*	\$ 0.00	180	30	Daily

*Per Diem rates for LEA pupils whose IEP/ISFPs authorize less than a full instructional day shall be adjusted proportionally. In such cases only, the adjustments in basic rate shall be based on the percentage of a 240-minute instructional day.

B.	Designated Instruction and Service and/or Other Related Services	Rate	Period
1. a.	Transportation	\$ 84.00	Daily
b.	Transportation – Rate 2 / Admin	\$ 0.00	Hourly
2.	Adaptive Physical Education	\$ 76.00	Hourly
3. a.	Language/Speech Therapy - Individual	\$ 83.00	Hourly
b.	Language/Speech Therapy - Group	\$ 52.00	Hourly
4. a.	Occupational Therapy - Consult	\$ 97.00	Hourly
b.	Occupational Therapy - Individual	\$ 97.00	Hourly
c.	Occupational Therapy - Group	\$ 78.00	Hourly
5.	Physical Therapy	\$ 0.00	
6. a.	Instructional Assistant (rate 1)	\$ 128.00	Daily
b.	Instructional Assistant (rate 2)	\$ 63.75	Daily
7. a.	Health Care Assistant (rate 1)	\$ 0.00	
b.	Health Care Assistant (rate 2)	\$ 0.00	
8. a.	Sign Language Interpreter - Consult	\$ 0.00	
b.	Sign Language Interpreter (rate 1)	\$ 0.00	
c.	Sign Language Interpreter (rate 2)	\$ 0.00	
9.	Licensed Vocational Nurse	\$ 0.00	
10.	Augmentative Communication	\$ 83.00	Hourly
11.	Director	\$ 0.00	
12.	Manager	\$ 0.00	
13.	High Intensity/High Supervision	\$ 0.00	
14. a.	Behavior Intervention Specialist - minimum	\$ 29.00	Hourly
b.	Behavior Intervention Specialist - maximum	\$ 0.00	
15. a.	Psychological Services (rate 1)	\$ 97.00	Hourly
b.	Psychological Services (rate 2)	\$ 74.00	Hourly
16.	Room, Board and Mental Health Services	\$ 0.00	

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The parties hereto have executed this Contract by and through their duly authorized agents or representatives. This contract is effective on **July 1, 2013** and terminates at 5:00 p.m. on **June 30, 2014** unless sooner terminated as provided herein.

CONTRACTOR		SCHOOL DISTRICT / SELPA	
Spectrum Center		Sausalito Marin City School District	
	1/10/14		3/3/2014
<i>Signature</i>	<i>Date</i>	<i>Signature</i>	<i>Date</i>
Name and Title of Authorized Representative:		Name and Title of Authorized Representative:	
Mr. Chris Holmes, Vice President		Mr. Steve Van Zant, Superintendent	

Notices to CONTRACTOR shall be addressed to:	Notices to LEA shall be addressed to:
<i>Name:</i> Mr. Chris Holmes	<i>Name:</i> Mr. Steve Van Zant
<i>Address:</i> Spectrum Center 16360 San Pablo Avenue	<i>Address:</i> Sausalito Marin City School District 200 Phillips Drive
<i>City/State/Zip:</i> San Pablo, CA 94806	<i>City/State/Zip:</i> Sausalito, CA 94965
<i>Phone:</i> 5107244494	<i>Phone:</i> 332-3190

ADDENDUM TO MASTER CONTRACT/AGREEMENT
2013-2014
Revised

Subject to the remaining terms of the Master Contract, LEA hereby acknowledges and permits CONTRACTOR to subcontract with the independent contractors identified below to perform the Individual Service Agreements during the term of this Master Contract. CONTRACTOR agrees to notify LEA of any changes in the subcontractors identified in this addendum.

CONTRACTOR: Spectrum Center

LEA: Marin CoE / Sausalito Marin City School District

By: 

By: 

Name: Chris Holmes

Name: Steve VanZant

Title: Senior Vice President of Operations

Title: Superintendent

LIST OF 2013-2014 SUB-CONTRACTORS

1. Communication Works, Oakland, CA
2. My Therapy Company, Inc.
3. Monarch Speech and Language, Pleasant Hill, CA
4. Professional Placement Resources, Inc.
5. Progressus Therapy
6. AlphaVista Services, Inc.
7. Dr. Lily Sterns and Associates
8. Speech Pathology Group
9. Bay Area Speechworks

Sausalito Marin City School District

Agenda Item: 6.06

Date: March 11, 2014

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

Consent Agenda

Item Requires Board Action: Item is for Information Only:

Item: Master Agreement – Anova School

Background:

This agreement with Anova School- a nonpublic school - allows the District to place students with needs we are not presently able to meet, into a program designed to meet those needs.

Fiscal Impact:

Approximately \$30,000 in FY 13/14.

This amount is exclusive of transportation costs.

Recommendation:

Approve

Prepared for: S. Van Zant

Prepared by: S. Van Zant

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MARIN SPECIAL EDUCATION LOCAL PLAN AREA

1111 Las Gallinas Avenue, P.O. Box 4925, San Rafael, CA 94913 Phone (415) 499-5850 Fax (415) 491-6621

NONPUBLIC, NONSECTARIAN SCHOOL/AGENCY
SERVICES MASTER CONTRACT

LEA: Sausalito Marin City School District

NONPUBLIC SCHOOL/AGENCY/RELATED SERVICES PROVIDE: Anova Center for Education - San Rafael

AUTHORIZATION FOR MASTER CONTRACT AND GENERAL PROVISIONS

1. MASTER CONTRACT

This Master Contract is entered into this **1st** day of **July, 2013** between Sausalito Marin City School District (hereinafter referred to as "LEA") and Anova Center for Education - San Rafael (hereinafter referred to as "CONTRACTOR") for the purpose of providing special education and/or related services to LEA pupils with exceptional needs under the authorization of California Education Code sections 56157, 56361 and 56365 et seq. and Title 5 of the California Code of Regulations section 3000 et seq., AB490 (Chapter 862, Statutes of 2003) and AB1858 (Chapter 914, Statutes of 2004). It is understood that this Master Contract does not commit LEA to pay for special education and/or related services provided to any LEA pupil, or CONTRACTOR to provide such special education and/or related services, unless and until an authorized LEA representative approves the provision of special education and/or related services by CONTRACTOR pursuant to an Individualized Education Plan (hereinafter referred to as "IEP"), Individual Family Service Plan (hereinafter referred to as IFSP) or Rehabilitation Act Section 504 plan.

SELPA Collaborative: The LEA is a member of the Bay Area SELPA Collaborative. Nonpublic schools and nonpublic agencies that are geographically located in one of the participating SELPAs agree to participate in this collaborative process to establish a uniform contract for identified services and standards. The established system provides NPA/Ss with an opportunity to have input to the development of the process, contract issues, etc., and a simplified, standard process for rate negotiation with the participating SELPAs. Issues listed on the Rate Schedule portion of this Master Contract may be reviewed on an annual basis upon request of the CONTRACTOR using the established Bay Area SELPA Collaborative system. CONTRACTOR agrees that the rates set forth in this Master Contract will remain unchanged from July 1 through June 30 of the term of contract, with no changes in the services provided, unless changed in a duly executed amendment to this Master Contract signed by both parties. Increases in rates will be considered on an annual basis and remain unchanged for the term of the contract from July 1 through June 30, with no changes in level of service provided without written approval by both parties.

NPA/Ss that are not geographically located in a participating SELPA should negotiate rates with their geographically corresponding SELPA(s). The LEA will contact the corresponding SELPA to verify established rates. Increases in rates will be considered on an annual basis and remain unchanged for the following year from July 1 through June 30, with no changes provided without written approval by both parties.

Any CONTRACTOR not participating as a member of the Bay Area SELPA Collaborative shall individually negotiate rates following local SELPA and/or LEA procedures. Those CONTRACTORs shall notify the SELPA with whom they contract of any proposed rate changes effective July 1 by May 1 of the preceding year.

The Bay Area SELPA Collaborative Chair shall maintain, annually update and disseminate to all LEAs, NPS/As who are members of the Collaborative, a master rate schedule reflecting such NPS/A rates.

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Upon CONTRACTOR's acceptance of a pupil referred by the LEA, the LEA shall complete an Individual Services Agreement (hereinafter referred to as "ISA") as specified in the LEA Procedures which shall identify the provider of each service required by the pupil's IEP/IFSP). For purposes of enrollment, the LEA must provide approval before any authorization for payment can be made. Such authorization may be provided electronically, by telecommunications, by mail or by fax. Unless otherwise agreed in writing, or in the pupil's ISA, CONTRACTOR acknowledges its obligation to provide all services specified in the pupil's IEP/IFSP. The LEA acknowledges its responsibility to pay for all services rendered to LEA pupils by CONTRACTOR. The ISA shall be executed within ninety (90) days of an LEA pupil's enrollment. (Education Code Section 56366(c)(1)) LEA and CONTRACTOR shall enter into an ISA for each LEA pupil served by CONTRACTOR. CONTRACTOR shall notify the LEA in writing in advance of providing any service(s) when CONTRACTOR is unable to meet the requirements of this Master Contract or of any Individual Services Agreement.

Unless placement is made pursuant to an Office of Administrative Hearings (hereinafter referred to as "OAH") order, a lawfully executed agreement between LEA and parent or authorized by LEA for a transfer student pursuant to California Education Code section 56325, LEA is not responsible for the costs associated with nonpublic school placement until the date on which an IEP team meeting is convened, the IEP team determines that a nonpublic school placement is appropriate, and the IEP is signed by the student's parent.

2. CERTIFICATION AND LICENSES

CONTRACTOR shall be certified by the California Department of Education (hereinafter referred to as "CDE") as a nonpublic, nonsectarian school/agency. All nonpublic school and nonpublic agency services shall be provided consistent with the area of certification specified by CDE Certification and as defined in California Education Code, section 56366 *et seq* and within the professional scope of practice of each provider's license, certification and/or credential. A current copy of CONTRACTOR's nonpublic school/agency certification or a waiver of such certification issued by the CDE pursuant to Education Code section 56366.2 must be provided to LEA on or before the date this contract is executed by CONTRACTOR. This Master Contract shall be null and void if such certification or waiver is expired, revoked, rescinded, or otherwise nullified during the effective period of this Master Contract. Total pupil enrollment shall be limited to capacity as stated on CDE certification.

In addition to meeting the certification requirements of the State of California, CONTRACTOR that operates a program outside of this State shall be certified or licensed by that state to provide, respectively, special education and related services and designated instruction and related services to pupils under the federal Individuals with Disabilities Education Act (20 U.S.C. Sec. 1400 *et seq.*).

If CONTRACTOR is a licensed children's institution (hereinafter referred to as "LCI"), CONTRACTOR shall be licensed by the state, or other public agency having delegated authority by contract with the state to license, to provide nonmedical care to children, including, but not limited to, individuals with exceptional needs. The LCI must also comply with all licensing requirements relevant to the protection of the child, and have a special permit, if necessary, to meet the needs of each child so placed. If the CONTRACTOR operates a program outside of this State, CONTRACTOR must obtain all required licenses from the appropriate licensing agency in both California and in the state where the LCI is located.

A current copy of CONTRACTOR's licenses and nonpublic school/agency certifications, or a validly issued waiver of any such certification must be provided to LEA on or before the date this Master Contract is executed by CONTRACTOR. CONTRACTOR must immediately (and under no circumstances longer than three (3) calendar days) notify LEA if any such licenses, certifications or waivers are expired, suspended, revoked, rescinded, challenged pursuant to an administrative or legal complaint or lawsuit, or otherwise nullified during the effective period of this Master Contract. If any such licenses, certifications or waivers are expired, suspended, revoked, rescinded, or otherwise nullified during the effective period of this Master Contract, this Master Contract shall be null and void.

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Notwithstanding the foregoing, if current (re)certification documents are not available through no fault of the NPS/A, this Master Contract shall remain in effect until such documents are made available to the NPS/A, which shall in turn submit copies of same to the LEA within five (5) business days of receipt by the NPS/A. The NPS/A shall, within five (5) business days of any change in the status of its approved capacity to serve a specific number of pupils notify the LEA of the change.

3. COMPLIANCE WITH LAWS, STATUTES, REGULATIONS

During the term of this Master Contract the CONTRACTOR and the LEA shall comply with all applicable federal and state laws and regulations relating to the provision of special education and related services, and facilities for individuals with exceptional needs. CONTRACTOR shall also comply with all policies pursuant to the Local Plan, unless, taking into consideration all of the surrounding facts and circumstances, a policy or policies or a portion of a policy does not reasonably apply to CONTRACTOR. CONTRACTOR hereby acknowledges and agrees that it accepts all risks and responsibilities for its failure to comply with LEA policies and shall indemnify LEA under the provisions of section 17 of this Master Contract for all liability, loss, damage and expense (including reasonable attorneys' fees) resulting from or arising out of CONTRACTOR's failure to comply with LEA policies. The CONTRACTOR shall comply with those policies, relating to among other things, the provision of special education and/or related services, facilities for individuals with exceptional needs, LEA pupil enrollment and transfer, LEA pupil inactive status, corporal punishment, pupil discipline, and positive behavior interventions.

4. RIGHT TO REPORT MASTER CONTRACT VIOLATIONS

CONTRACTOR and LEA acknowledge and understands that either party may report to the CDE any violations of the provisions of this Master Contract; and that this may result in the suspension and/or revocation of CDE nonpublic school/agency certification pursuant to California Education Code section 56366.4(a) or action by the CDE against the LEA.

5. TERM OF MASTER CONTRACT

The term of this Master Contract shall be from July 1, 2013 to June 30, 2014 (Title 5 California Code of Regulations section 3062(a)). Neither the CONTRACTOR nor the LEA is required to renew this Master Contract in subsequent contract years. However, the parties acknowledge that any subsequent Master Contract is to be re-negotiated prior to June 30, 2014. If the subsequent Master Contract has not been executed prior to June 30, 2013, this Contract shall remain in force and effect until terminated as provided herein or a new Master Contract is executed.

6. INTEGRATION/CONTINUANCE OF CONTRACT FOLLOWING EXPIRATION OR TERMINATION

This Master Contract includes the LEA Procedures and each Individual Services Agreement and they are incorporated herein by this reference. Upon written request, LEA agrees to make all of its policies and procedures available to CONTRACTOR, either electronically or by hard copy. This Master Contract supersedes any prior or contemporaneous written or oral understanding or agreement with respect to the terms set forth in this Master Contract. This Master Contract may be amended only by written amendment executed by both parties. Notwithstanding the foregoing, the LEA may modify the LEA procedures from time to time without the consent of CONTRACTOR.

CONTRACTOR shall provide the LEA with information as requested in writing to secure a Master Contract or a renewal.

At a minimum, such information shall include copies of teacher credentials and clearance, insurance documentation and CDE certification. The LEA may require additional information as applicable. In the event that this Master Contract expires or terminates, CONTRACTOR shall continue to be bound to all of the terms and conditions of the most recent executed Master Contract between CONTRACTOR and LEA for so long as CONTRACTOR is servicing authorized students at the discretion of the LEA.

7. INDIVIDUAL SERVICES AGREEMENT

This contract shall include an Individual Services Agreement (ISA) developed for each LEA pupil to whom CONTRACTOR is to provide special education and/or related services. An ISA shall only be issued for LEA pupils enrolled with the approval of the LEA pursuant to Education Code section 56366 (a)(2)(A).

ISAs are void upon termination or expiration of the Master Contract. In the event that this Master Contract expires or terminates, CONTRACTOR and the LEA shall continue to be bound to all of the terms and conditions of the most recent executed ISAs between CONTRACTOR and LEA for so long as CONTRACTOR is servicing authorized LEA pupils, until such time as a new Master Contract is executed.

Any and all changes to a LEA pupil's educational placement/program provided under this Master Contract and/or an ISA shall be made solely on the basis of a revision to the LEA pupil's IEP/IFSP. At any time during the term of this Master Contract, a LEA pupil's parent, CONTRACTOR, or LEA may request a review of a LEA pupil's IEP/IFSP subject to all procedural safeguards required by law, including notice to and participation by the CONTRACTOR in the IEP Team meeting.

Unless otherwise provided in this Master Contract, the CONTRACTOR shall provide all services specified in the IEP/IFSP unless the CONTRACTOR and the LEA agree otherwise in the ISA. (California Education Code sections 56366(a) (5) and 3062(e)). In the event the CONTRACTOR is unable to provide a specific service at any time during the term of the ISA, the CONTRACTOR shall notify the LEA in writing within five (5) business days of the last date a service was provided.

If a parent or LEA contests the termination of an ISA by initiating a due process proceeding with the California Office of Administrative Hearings (hereinafter referred to as "OAH"), CONTRACTOR shall abide by the "stay-put" requirement of state and federal law unless the parent agrees otherwise or an interim alternative educational placement is deemed lawful and appropriate by LEA or OAH.

Disagreements between LEA and CONTRACTOR concerning the formulation of an ISA or the Master Contract may be appealed to the local SELPA office prior to appeal to the State Superintendent of Public Instruction pursuant to the provisions of California Education Code section 56366 (C) (2).

8. DEFINITIONS

The following definitions shall apply for purposes of this contract:

- a. The term "CONTRACTOR" means a nonpublic, nonsectarian school/agency certified by the California Department of Education and its officers, agents and employees.
- b. The term "authorized LEA representative" means a LEA administrator designated to be responsible for nonpublic school/agencies. It is understood, a representative of the Special Education Plan Local Area (SELPA) of which the LEA is a member is an authorized LEA representative in collaboration with the LEA. The LEA maintains sole responsibility for the contract, unless otherwise specified in the contract.
- c. The term "credential" means a valid credential, life diploma, permit, or document in special education or pupil personnel services issued by, or under the jurisdiction of, the State Board of Education if issued prior to 1970 or the California Commission on Teacher Credentialing, which entitles the holder thereof to perform services for which certification qualifications are required as defined in Title 5 of the California Code of Regulations section 3001(j).

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- d. The term "qualified" means that a person holds a certificate, permit or other document equivalent to that which staff in a public school are required to hold to provide special education and designated instruction and services and has met federal and state certification, licensing, registration, or other comparable requirements which apply to the area in which he or she is providing special education or related services, including those requirements set forth in Title 34 of the Code of Federal Regulations sections 200.56 and 200.58, and those requirements set forth in Title 5 of the California Code of Regulations Sections 3064 and 3065, and adheres to the standards of professional practice established in federal and state law or regulation, including the standards contained in the California Business and Professions Code.

Nothing in this definition shall be construed as restricting the activities in services of a graduate needing direct hours leading to licensure, or of a student teacher or intern leading to a graduate degree at an accredited or approved college or university, as authorized by state laws or regulations. (Title 5 of the California Code of Regulations Section 3001 (y)).

- e. The term "license" means a valid non-expired document issued by a licensing agency within the Department of Consumer Affairs or other state licensing office authorized to grant licenses and authorizing the bearer of the document to provide certain professional services, including but not limited to mental health and board and care services at a residential placement, or refer to themselves using a specified professional title. If a license is not available through an appropriate state licensing agency, a certificate of registration with the appropriate professional organization at the national or state level which has standards established for the certificate that are equivalent to a license shall be deemed to be a license as defined in Title 5 of the California Code of Regulations section 3001(r).
- f. Parent means a biological or adoptive parent, unless the biological or adoptive parent does not have legal authority to make educational decisions for the child, a guardian generally authorized to act as the child's parent or authorized to make educational decisions for the child, an individual acting in the place of a biological or adoptive parent, including a grandparent, stepparent, or other relative with whom the child lives, or an individual who is legally responsible for the child's welfare, a surrogate parent, a foster parent if the authority of the biological or adoptive parent to make educational decisions on the child's behalf has been specifically limited by court order in accordance with Code of Federal Regulations 300.30(b)(1) or (2). Parent does not include the state or any political subdivision of government or the nonpublic school or agency under contract with the LEA for the provision of special education or designated instruction and services for a child. (California Education Code section 56028).
- g. The term "days" means calendar days unless otherwise specified.
- h. The phrase "billable day" means a school day in which instructional minutes meet or exceed those in comparable LEA programs.
- i. The phrase "billable day of attendance" means a school day as defined in California Education Code Section 46307, in which a student is in attendance and in which instructional minutes meet or exceed those in comparable LEA programs unless otherwise stipulated in an IEP or ISA.
- j. It is understood that the term "Master Contract" also means "Agreement" and is referred to as such in this document.

ADMINISTRATION OF CONTRACT

9. NOTICES

All notices provided for by this contract shall be in writing. Notices shall be mailed by first class mail deposited with the United States Postal Service or delivered by hand and shall be effective as of the date of receipt by addressee. All notices mailed to LEA shall be addressed to:

Name: **Mr. Steve Van Zant**
District: **Sausalito Marin City School District**
Address: **200 Phillips Drive**
City/State/Zip: **Sausalito, CA 94965**
Phone: **332-3190**

Notices to CONTRACTOR shall be addressed as indicated on signature page

10. MAINTENANCE OF RECORDS

All records shall be maintained by CONTRACTOR as required by state and federal laws and regulations. Notwithstanding the foregoing sentence, CONTRACTOR shall maintain all records for at least five (5) years after the termination of this Master Contract. For purposes of this Master Contract, "records" shall include, but not be limited to: pupil records as defined by California Education Code section 49061(b); cost data records as set forth in Title 5 of the California Code of Regulations section 3061; registers and roll books of teachers and/or daily service providers; daily service logs and notes and other documents used to record the provision of related services including supervision; daily service logs and notes used to record the provision of services provided through additional instructional assistants, NPA behavior intervention aides, and bus aides; absence verification records (parent/doctor notes, telephone logs, and related documents) if the CONTRACTOR is funded for excused absences, however, such records are not required if positive attendance is required; bus rosters; staff lists specifying credentials held and documents evidencing other staff qualifications, social security numbers, dates of hire, and dates of termination; records of employee training and certification, staff time sheets; non-paid staff and volunteer sign-in sheets; transportation and other related services subcontracts; school calendars; bell/class schedules when applicable; liability and worker's compensation insurance policies; state nonpublic school and/or agency certifications; by-laws of current board of directors/trustees, if incorporated; statement of income and expenses; general journals; cash receipts and disbursement books; general ledgers and supporting documents; documents evidencing financial expenditures; federal/state payroll quarterly reports; and bank statements and cancelled checks or facsimile thereof.

CONTRACTOR shall maintain LEA pupil records in a secure location to ensure confidentiality and prevent unauthorized access. CONTRACTOR shall maintain a current list of the names and positions of CONTRACTOR's employees who have access to confidential records. CONTRACTOR shall maintain an access log for each LEA pupil's record which lists all persons, agencies, or organizations requesting or receiving information from the record and the legitimate interests thereof (California Education Code Section 49064). Such log shall be maintained as required and include the name, title, agency/organization affiliation, and date/time of access for each individual requesting or receiving information from the LEA pupil's record. Such logs need to record access to the LEA pupil's records by: (a) the LEA pupil's parent; (b) an individual to whom written consent has been executed by the LEA pupil's parent; or (c) employees of LEA or CONTRACTOR having a legitimate educational interest in requesting or receiving information from the record (Education Code Section 49064). CONTRACTOR/LEA shall maintain copies of any written parental concerns granting access to student records. For purposes of this paragraph, "employees of LEA or CONTRACTOR" do not include subcontractors. CONTRACTOR shall grant parents access to pupil records, and comply with

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parents' requests for copies of pupil records, as required by state and federal laws and regulations. CONTRACTOR agrees, in the event of school or agency closure, to forward LEA pupil records to LEA within five (5) business days. These records shall include, but not be limited to, the LEA pupil's current transcripts, IEP/IFSPs, and reports. LEA and/or SELPA shall have access to and receive copies of any and all records upon request within five (5) business days..

11. SEVERABILITY CLAUSE

If any provision or portion of a provision of this Master Contract is held, in whole or in part, to be unenforceable for any reason, the remainder of that provision and of the entire Master Contract shall be severable and remain in effect.

12. SUCCESSORS IN INTEREST

This Master Contract binds CONTRACTOR's successors and assignees.

13. VENUE AND GOVERNING LAW

The laws of the State of California shall govern the terms and conditions of this Master Contract, with venue in the County where the LEA is located.

14. MODIFICATIONS AND AMENDMENTS

This Master Contract may be modified or amended by the LEA to conform to administrative and statutory guidelines issued by any state, federal or local governmental agency. The LEA shall provide the CONTRACTOR thirty (30) days notice of any such changes or modifications made to conform to administrative or statutory guidelines and a copy of the statute or regulation upon which the modification or changes are based.

15. TERMINATION OF MASTER CONTRACT AND/OR INDIVIDUAL SERVICES AGREEMENT

This Master Contract may be terminated with or without cause by either the CONTRACTOR or LEA. To terminate the Master Contract either party shall give twenty (20) days prior written notice (California Education Code Section 56366(a)(4)). At the time of termination, CONTRACTOR shall provide to LEA any and all documents CONTRACTOR is required to maintain under this Master Contract. ISAs are void upon termination of this Master Contract, as provided in Section 5 or 6. CONTRACTOR or LEA may terminate an ISA for cause. To terminate the ISA, either party shall give twenty (20) days prior written notice.

16. INSURANCE

CONTRACTOR shall procure and maintain for the duration of the Master Contract insurance against claims for injuries to persons or damages to property, which may arise from or in connection with performance under this Master Contract by CONTRACTOR, its agents, representatives, or employees.

Prior to final approval of this Master Contract, CONTRACTOR shall deliver to the LEA a certificate of insurance for each required policy with insurers and additional insured policy endorsements for the comprehensive general liability insurance and comprehensive automobile liability insurance. If at any time said policies of insurance lapse or become canceled, this MASTER CONTRACT shall become void. The acceptance by LEA of the above-required insurance does not serve to limit the liability or responsibility of the insurer or CONTRACTOR.

A. Insurance coverage shall be at least as broad as:

1. Insurance Services Office Commercial General Liability coverage (occurrence form CG 0001).
2. Insurance Services Office form number CA 0001 (Ed. 1/87) covering Automobile Liability, code 1 (any auto).
3. Workers' Compensation insurance as required by the state in which services are performed and Employer's Liability Insurance with limits of \$2,000,000/\$2,000,000/\$2,000,000.

B. CONTRACTOR shall maintain limits of insurance no less than:

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1. Commercial General Liability: \$2,000,000 per occurrence for bodily injury and property damage, personal injury and completed operations.
2. Automobile Liability: \$2,000,000 combined single limit.
3. Professional Liability/Errors and Omissions coverage, including Sexual Molestation and Abuse coverage, unless that coverage is afforded elsewhere in the Commercial General Liability Insurance: \$1,000,000 per occurrence/\$2,000,000 aggregate.

For all insurance coverage procured by CONTRACTOR, the following terms apply:

- C. Any deductibles or self-insured retentions above \$25,000 must be declared to and approved by the LEA. At its option, LEA may require the CONTRACTOR, at the CONTRACTOR's sole cost, to: (a) cause its insurer to reduce to levels specified by the LEA or eliminate such deductibles or self-insured retentions as respects to the LEA, its officials and employees, or (b) procure a bond guaranteeing payment of losses and related investigations, claim administration and defense expenses.
- D. The general liability and automobile liability policies are to contain, or be endorsed to contain, the following provisions:
1. The LEA, its subsidiaries, officials and employees are to be covered as additional insured as respects: liability arising out of activities performed by or on behalf of CONTRACTOR; products and completed operations of the CONTRACTOR; premises owned, occupied or used by the CONTRACTOR; or automobiles owned, leased, hired or borrowed by the CONTRACTOR. The coverage shall contain no special limitations on the scope of protection afforded to the LEA, its subsidiaries, officials and employees.
 2. For any claims related to the services, the CONTRACTOR's insurance coverage shall be primary insurance as respects the LEA, its subsidiaries, officials and employees. Any insurance or self-insurance maintained by the LEA, its subsidiaries, officials and employees shall be excess of the CONTRACTOR's insurance and shall not contribute with it.
 3. Each insurance policy required by this clause shall be endorsed to state that coverage shall not be suspended, voided, canceled by either party, reduced in coverage or in limits except after thirty (30) days prior written notice by certified mail, return receipt requested, has been given to the LEA.
- E. Insurance is to be placed with insurers admitted by the State of California and with a current A.M. Best's rating of no less than A-: VII, unless otherwise acceptable to the LEA.
- F. The CONTRACTOR shall furnish the LEA with original or photocopies of endorsements effecting coverage required by this clause. The endorsements are to be signed by a person authorized by that insurer to bind coverage on its behalf. All Certificates of Insurance shall reference the contract number, the name of school or agency submitting the contract number, the name of school or agency submitting the certificate, an indication if the school or agency is an NPS or NPA, and the location of the school or agency submitting the certificate.

If LEA or CONTRACTOR determines that change in insurance coverage obligations under this section is necessary, either party may reopen negotiations to modify the insurance obligations.

17. INDEMNIFICATION AND HOLD HARMLESS

CONTRACTOR shall indemnify and hold LEA and its Board Members, administrators, employees, agents, attorneys, volunteers, and subcontractors ("LEA Indemnities") harmless against all liability, loss, damage and expense (including reasonable attorneys' fees) resulting from or arising out of this Master Contract or its

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performance, to the extent that such loss, expense, damage or liability was caused by sole negligence or willful misconduct of CONTRACTOR, including, without limitation, its agents, employees, subcontractors or anyone employed directly or indirectly by it (excluding LEA and LEA Indemnities).

LEA shall indemnify and hold CONTRACTOR and its Board Members, administrators, employees, agents, attorneys, and subcontractors ("CONTRACTOR Indemnities") harmless against all liability, loss, damage and expense (including reasonable attorneys' fees) resulting from or arising out of this Master Contract or its performance, to the extent that such loss, expense, damage or liability was proximately caused by the gross negligence or willful act of LEA, including, without limitation, its agents, employees, subcontracts or anyone employed directly or indirectly by it (excluding CONTRACTOR and/or any CONTRACTOR indemnities).

LEA represents that it is self-insured in compliance with the laws of the state of California, that the self-insurance covers district employees acting within the course and scope of their respective duties and that its self-insurance covers LEA's indemnification obligations under this Master Contract.

18. INDEPENDENT CONTRACTOR

This Master Contract is by and between two independent entities that have an independent contractual relationship. CONTRACTOR shall provide all services under this Agreement as an independent contractor, and neither party shall have the authority to bind or make any commitment on behalf of the other. Nothing contained in this Master Contract shall be deemed to create any association, partnership, joint venture or relationship of principal and agent, master and servant, or employer and employee between the LEA and CONTRACTOR and any of their employees, agents, affiliates or other representatives, or between the LEA and any individual assigned by CONTRACTOR to perform any services for the LEA. CONTRACTOR shall provide all services under this Master Contract as an independent contractor, and neither shall have the authority to bind or make any commitment on behalf of the other.

19. SUBCONTRACTING

CONTRACTOR shall provide written notification to LEA before subcontracting for special education and/or related services pursuant to this Master Contract. CONTRACTOR shall enter into an initial subcontract only with a provider who is certified as a nonpublic school or nonpublic agency to delivery any of the instructional or related services contemplated under this Master Contract. The LEA and the CONTRACTOR shall maintain a copy of the written approval. CONTRACTOR shall provide all required clearances for its employees, including, but not limited to fingerprint requirements, and tuberculosis. When subcontracting with a nonpublic agency, CONTRACTOR shall not charge LEA a higher rate than its own approved collaborative rate.

Furthermore, when CONTRACTOR enters into subcontracts for the provision of special education and/or related services (including without limitation transportation) for any student, CONTRACTOR shall cause each subcontractor to procure and maintain insurance during the term of each subcontract. Such subcontractor's insurance shall comply with the provisions of Section 16. Each subcontractor shall furnish the LEA with original endorsements and certificates of insurance effecting coverage required by Section 16. The endorsements are to be signed by a person authorized by that insurer to bind coverage on its behalf. The endorsements are to be on the forms provided by the LEA. All endorsements are to be received and approved by the LEA before the subcontractor's work commences. As an alternative to the LEA's forms, a subcontractor's insurer may provide complete, certified copies of all required insurance policies, including endorsements affective the coverage required by this Master Contract. All subcontractors must meet the requirements as contained in Section 46 Fingerprint Clearance Requirements and Section 47 Staff Qualifications of this Master Contract.

20. CONFLICTS OF INTEREST

CONTRACTOR and any member of its Board of Directors (or Trustees) shall avoid any relationship with LEA that constitutes or may constitute a conflict of interest pursuant to California Education Code Section 56042 and including, but not limited to, employment with LEA, provision of private party assessments and/or reports, and attendance at IEP/IFSP team meetings acting as a pupil's advocate.

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Unless CONTRACTOR and LEA otherwise agree in writing, LEA shall neither execute an ISA with CONTRACTOR nor amend an existing ISA for a LEA pupil when a recommendation for special education and/or related services is based in whole or in part on assessment(s) or reports provided by CONTRACTOR to the LEA pupil without prior written authorization by LEA. This paragraph shall apply to CONTRACTOR regardless of when an assessment is performed or a report is prepared (i.e., before or after the LEA pupil is enrolled in CONTRACTOR's school/agency) or whether an assessment of the LEA pupil is performed or a report is prepared in the normal course of the services provided to the LEA pupil by CONTRACTOR.

When CONTRACTOR is a Nonpublic Agency, CONTRACTOR acknowledges that its authorized representative has read and understands Education Code section 56366.3 which provides, in relevant part, that no special education and/or related services provided by CONTRACTOR shall be paid for by LEA if provided by an individual who was an employee of LEA within the three hundred and sixty five (365) days prior to executing this Master Contract. This provision does not apply to any person who is able to provide designated instruction and services during the extended school year because he or she is otherwise employed for up to ten months of the school year by LEA.

21. NON-DISCRIMINATION

CONTRACTOR shall not unlawfully discriminate on the basis of actual or perceived race, color, national origin, ancestry, religion, age, marital status, pregnancy, physical or mental disability, medical condition, veteran status, gender, sex or sexual orientation, in employment or operation of its programs.

EDUCATIONAL PROGRAM

22. FREE AND APPROPRIATE PUBLIC EDUCATION (FAPE)

LEA shall provide CONTRACTOR with a copy of the IEP/IFSP including the Individualized Transition Plan (hereinafter referred to as "ITP") of each LEA pupil served by CONTRACTOR. Unless otherwise agreed to by the CONTRACTOR and the LEA, CONTRACTOR shall provide to each LEA pupil special education and/or related services (including transition services) within the nonpublic school or nonpublic agency consistent with the LEA pupil's IEP/IFSP and as specified in the ISA. If CONTRACTOR is a NPS, CONTRACTOR shall not accept an LEA pupil if it cannot provide or ensure the provision of the services outlined in the pupil's IEP/IFSP (California Education Code Section 56366.10(a)).

Unless otherwise agreed to between CONTRACTOR and LEA, CONTRACTOR shall be responsible for the provision of all appropriate supplies, equipment, or facilities for LEA pupils, as specified in the LEA pupil's IEP/IFSP and ISA. Supplies and equipment purchased and/or provided by the LEA remains the property of the LEA. Supplies and/or equipment provided by the CONTRACTOR remains the property of the CONTRACTOR, if CONTRACTOR is not specifically reimbursed by the LEA for that specific supply or equipment. CONTRACTOR shall make no charge of any kind to parents for special education and/or related services as specified in the LEA pupil's IEP/IFSP and ISA (including, but not limited to, screenings, assessments, or interviews that occur prior to or as a condition of the LEA pupil's enrollment under the terms of this Master Contract).

Voluntary services and/or activities not necessary for the LEA pupil to receive a free appropriate public education shall not interfere with the LEA pupil's receipt of special education and/or related services as specified in the LEA pupil's IEP/IFSP and ISA.

23. GENERAL PROGRAM OF INSTRUCTION

General Program

All nonpublic school and nonpublic agency services shall be provided consistent with the area of certification specified by CDE Certification and as defined in California Education Code section 56366 et seq. No service will be provided by the CONTRACTOR outside of the CONTRACTOR's certification unless otherwise agreed to by the LEA.

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When CONTRACTOR is a nonpublic school, CONTRACTOR's general program of instruction shall: (a) be consistent with LEA's standards regarding required courses of study and curriculum; (b) include curriculum that addresses mathematics, literacy and the use of educational, assistive technology and transition services; (c) be consistent with CDE's standards regarding the particular course of study and curriculum; (d) provide the services as specified in the LEA pupil's IEP/IFSP and ISA. The State Standards and coursework selected for each pupil shall be aligned with the pupil's IEP/IFSP to meet the individual pupil's needs. LEA pupils shall have access to the following educational materials, services, and programs that are consistent with each student's individualized educational program: (a) For kindergarten and grades 1-8 inclusive, state adopted standards-based, core curriculum and instructional materials; and for grades 9-12 inclusive, standards based, core curriculum and instructional materials used by any local educational agency that contracts with the non-public, non-sectarian school; (b) college preparation courses; (c) extracurricular activities, such as art, sports, music and academic clubs; (d) career preparation and vocational training, consistent with transition plans pursuant to state and federal law and; (e) supplemental assistance, including individual academic tutoring, psychological counseling, and career and college counseling (California Education Code 56366.10). CONTRACTOR's general program of instruction shall be described in writing and a copy provided to LEA prior to the effective date of this Master Contract.

When CONTRACTOR serves LEA pupils in grades nine through twelve inclusive, LEA shall provide to CONTRACTOR a specific list of the course requirements to be satisfied by LEA pupils leading toward graduation or completion of diploma requirements.

When CONTRACTOR is a nonpublic agency and/or related services provider, CONTRACTOR's general program of instruction and/or services shall be consistent with LEA and CDE guidelines and provided as specified in the LEA pupil's IEP/IFSP and ISA. The nonpublic agency providing Behavior Intervention services shall develop a written treatment plan that specifies the nature of its' nonpublic agency service for each LEA pupil within thirty (30) days of enrollment which shall be available upon request. CONTRACTOR shall immediately notify LEA in writing if no parent, guardian or adult care giver is present at the IEP meeting held to review and approve the treatment plan. CONTRACTOR shall provide to LEA a written description of the general program of instruction and/or services provided prior to the effective date of this Master Contract. Contractors providing Behavior Intervention services must have a trained Behavior Intervention Case Manager (BICM) or trained equivalent on staff.

Except for emergency situations requiring a change of location in order to continue the education of LEA pupils, school-based services may not be unilaterally converted by CONTRACTOR to a substitute program or provided at a location not specifically authorized by the IEP/IFSP team. Except for services provided by a contractor that is a licensed children's institution, all services not provided in the school setting require the presence of, or the prior written consent of a parent, guardian or adult care giver during the delivery of services. LCI contractors shall ensure that appropriate and qualified residential or clinical staff is present during the provision of services under this Master Contract.

Transportation Services

In the event that transportation services for a pupil served by CONTRACTOR pursuant to an Individual Services Agreement are to be provided by a party other than CONTRACTOR or the LEA or its transportation providers, such services shall be reflected in a separate agreement signed by the parties hereto, and provided to the LEA and SELPA Director by the CONTRACTOR. Except as provided below, CONTRACTOR shall compensate the transportation provider directly for such services, and shall charge the LEA for such services at the actual and reasonable rates billed by the transportation provider, plus a ten percent (.10) administrative fee, unless a "flat rate" is provided in the transportation contract. In the event that the transportation provider notifies the LEA or SELPA Director that CONTRACTOR is more than 90 days behind in payment for transportation services, LEA shall have the right, in its sole and exclusive discretion, but not the obligation, to make payment for such services directly to the transportation provider, and to deduct such payments from any sums owed to CONTRACTOR pursuant to this Master Contract and any Individual Services Agreement

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between the parties. In the event that the LEA makes direct payment of the transportation provider's charges, it shall be entitled to withhold both the transportation charges themselves and such additional amount as shall be reasonably necessary to compensate the LEA for the staff and other costs incurred in making direct payment of those charges. The remedies provided to the LEA pursuant to this Paragraph shall not be exclusive. CONTRACTOR shall not include transportation through the use of services or equipment owned, leased or contracted through the LEA unless expressly provided in the Individual Services Agreement for the pupil transported.

When CONTRACTOR is a nonpublic agency, CONTRACTOR shall not provide transportation nor subcontract for transportation services for LEA pupil unless the LEA and the CONTRACTOR agree otherwise in writing.

24. INSTRUCTIONAL MINUTES

When CONTRACTOR is a nonpublic school, the total number of instructional minutes per school day provided by CONTRACTOR shall be at least equivalent to the number of instructional minutes per school day provided to LEA pupils at like grade level, attending LEA schools, unless otherwise specified in the pupil's IEP/IFSP, and shall be specified in the LEA pupil's ISA developed in accordance with the LEA pupil's IEP/IFSP.

For LEA pupils in grades pre-kindergarten through 12, unless otherwise specified in the LEA pupil's IEP/IFSP, the number of instructional minutes, excluding recess, lunch, and passing time, shall be at least the minimum as specified in Education Code Sections 46110-46147, and in no case will be less than the amount as specified in the IEP/IFSP. In addition, the total number of annual instructional minutes shall be at least equivalent to the total number of annual instructional minutes provided to LEA pupils attending LEA schools in like grade level unless otherwise specified in the LEA pupil's IEP/IFSP.

When CONTRACTOR is a nonpublic agency and/or related services provider, the total number of minutes per school day provided by CONTRACTOR shall be specified in the LEA pupil's ISA developed in accordance with the LEA pupil's IEP/IFSP.

25. CLASS SIZE

When CONTRACTOR is a nonpublic school, CONTRACTOR shall ensure that class size shall not exceed a ratio of one teacher per fourteen (14) pupils. Upon written approval by an authorized LEA representative, class size may be temporarily increased by a ratio of 1 teacher to sixteen (16) pupils when necessary to provide services to pupils with disabilities. For any billing period where the class size has exceeded sixteen (16) pupils for five consecutive school days, the CONTRACTOR shall have a 10% decrease in its approved daily rate for those LEA pupils that exceeded sixteen (16), for those days (over five).

In the event a nonpublic school is unable to fill a vacant teaching position responsible for direct instruction to students, and the vacancy has direct impact on the California Department of Education Certification of that school, the nonpublic school shall develop a plan to assure appropriate coverage of student by first utilizing existing certificated staff. The nonpublic school and the LEA may agree to one 30 school day period per contract year where class size may be increased to assure coverage by an appropriately credentialed teacher. Such an agreement shall be in writing and signed by both parties. This provision does not apply to a nonpublic agency.

CONTRACTOR providing special education instruction for individuals with exceptional needs between the ages of three and five years, inclusive, shall also comply with the appropriate instructional adult to child ratios pursuant to California Education Code sections 56440 et seq.

26. CALENDARS

The CONTRACTOR shall submit to LEA a school calendar with the total number of billable days not to exceed 180 days for the regular school year, plus extended school year billable days equivalent to the number

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of days determined by LEA's extended school year calendar, as determined by the IEP/IFSP team. Billable days shall include only those days that are included in the submitted and approved school calendar, and/or required by the IEP/IFSP for each pupil. CONTRACTOR shall adhere to the requirements for providing Extended School Year as outlined in Title 5, Article 4 of the California Code of Regulations. Unless otherwise specified by the pupils' IEP/IFSP, educational services shall occur at the school site. .

27. DATA REPORTING

CONTRACTOR shall agree to provide all data related to student information and billing information with LEA. CONTRACTOR shall agree to provide all data related to any and all sections of this contract and requested by and in the format require by the LEA. CONTRACTOR shall provide the LEA with invoices, attendance reports and progress reports for LEA pupils enrolled in CONTRACTOR's nonpublic school or nonpublic agency.

The LEA shall provide the CONTRACTORS with approved forms and/or format for such data including but not limited to invoicing, attendance reports and progress reports. The LEA may approve use of CONTRACTORS-provided forms at their discretion.

28. LEAST RESTRICTIVE ENVIRONMENT/DUAL ENROLLMENT

CONTRACTOR and LEA shall follow all LEA policies and procedures that support Least Restrictive Environment ("LRE") placement options and/or Dual Enrollment options for pupils to have access to the general curriculum and to be educated with their nondisabled peers to the maximum extent appropriate.

CONTRACTOR and LEA shall ensure that LRE placement options are addressed at all IEP/IFSP team meetings regarding pupils for whom ISAs have been or may be executed. This shall include IEP/IFSP team consideration of supplementary aids and services, goals and objectives necessary for placement in the LRE and that may be necessary to enable pupils to transition to less restrictive settings.

When an IEP/IFSP team has determined that an LEA pupil should be transitioned into the public school setting, CONTRACTOR shall assist the LEA in implementing the IEP/IFSP team's recommendations to support the transition.

29. STATEWIDE ACHIEVEMENT TESTING AND HIGH SCHOOL EXIT EXAMINATION

CONTRACTOR is subject to the alternative accountability system developed pursuant to Education Code section 52052, in the same manner as public schools. Each LEA pupil placed with CONTRACTOR by the LEA shall be tested, as determined by the pupil's IEP, by qualified staff of CONTRACTOR in accordance with that accountability program. Contractor shall report the test results to the CDE as required by Education Code section 56366(a)(8)(A). Test results shall be made available to the CONTRACTOR by the LEA, if the results are not sent to the CONTRACTOR by the test publisher or CDE.

CONTRACTOR and LEA shall work together to administer all statewide achievement tests and the High School Exit Examination to LEA pupils pursuant to LEA and CDE guidelines. LEA shall provide NPS with the SSID for each LEA pupil. LEA shall cooperate with CONTRACTOR to accommodate CONTRACTOR's testing window. (Education Code Section 56366(a)(8)(B))

30. ATTENDANCE AT DISTRICT MANDATED MEETINGS

CONTRACTOR shall attend District mandated meetings when legal mandates, and/or LEA policy and procedures are reviewed, including but not limited to the areas of: curriculum, high school graduation, standards-based instruction, cultural and linguistic needs of pupils with disabilities, dual enrollment responsibilities, LRE responsibilities, transition services, and standardized testing. LEA shall provide CONTRACTOR with reasonable notice of mandated meetings. Attendance at such meetings does not constitute a billable service hour(s). After attending one meeting during the school year (including Extended School Year), upon request, a CONTRACTOR who is providing NPA services may request payment for

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services for attending any additional meetings mandated by the LEA. The request for payment will be at the CONTRACTOR'S agreed upon hourly rate.

31. POSITIVE BEHAVIOR INTERVENTIONS

CONTRACTOR shall comply with the requirements of Title 5 of the California Code of Regulations sections 3001(c)-(f) and 3052(l)(1-8) regarding positive behavior interventions including, but not limited to: the completion of functional analysis assessments; the development, implementation, monitoring, supervision, modification, and evaluation of behavior intervention plans; and emergency interventions.

CONTRACTOR shall designate an individual employed, contracted, and/or otherwise hired by CONTRACTOR as a "behavior intervention case manager (BICM)" as that term is defined in Title 5 of the California Code of Regulations section 3001(e). The BICM shall be trained regarding the SELPA Policy. CONTRACTOR shall maintain a written policy in compliance with Title 5 of the California Code of Regulations section 3052(i) and (k) regarding emergency interventions and Behavioral Emergency Reports.

CONTRACTOR shall ensure that all of its staff members are trained annually in crisis intervention and emergency procedures as related to appropriate behavior management strategies.

CONTRACTOR shall not authorize, order, consent to, or pay for any of the following prohibited interventions, or any other intervention similar to or like the following: (a) any intervention that is designed to, or likely to, cause physical pain; (b) releasing noxious, toxic, or otherwise unpleasant sprays, mists, or substances in proximity to the LEA pupil's face; (c) any intervention which denies adequate sleep, food, water, shelter, bedding, physical comfort, or access to bathroom facilities; (d) any intervention which is designed to subject, used to subject, or likely to subject the LEA pupil to verbal abuse, ridicule, or humiliation, or which can be expected to cause excessive emotional trauma; (e) restrictive interventions which employ a device, material, or objects that simultaneously immobilize all four extremities, including the procedure known as prone containment, except that prone containment or similar techniques may be used as a short term emergency intervention by CONTRACTOR's trained and qualified personnel as allowable by applicable law and regulations; (f) locked seclusion except as allowable by applicable law and regulations; (g) any intervention that precludes adequate supervision of individual; and (h) any intervention which deprives the LEA pupil of one or more of his or her senses, pursuant to California Code of Regulations 3052(l) (1-8).

32. PUPIL DISCIPLINE

CONTRACTOR shall maintain and abide by a written policy for pupil discipline that is consistent with state and federal law and regulations.

When CONTRACTOR seeks to remove a LEA pupil from his/her current educational placement for disciplinary reasons, CONTRACTOR shall immediately submit a written discipline report to the LEA. Written discipline reports shall include, but not be limited to: the LEA pupil's name; the time, date, and description of the misconduct; the disciplinary action taken by CONTRACTOR; and the rationale for such disciplinary action. A copy of the LEA pupil's behavior plan, if any, shall be submitted with the written discipline report. CONTRACTOR and LEA agree to participate in a manifestation determination at an IEP/IFSP meeting no later than the tenth (10th) day of suspension. LEA shall notify and invite CONTRACTOR representatives to the IEP/IFSP team meeting where the manifestation determination will be made.

33. IEP/IFSP TEAM MEETINGS

Upon referral of an LEA pupil to CONTRACTOR, the LEA shall provide CONTRACTOR with a copy of that pupil's IEP/IFSP, as well as available assessment information, and facilitate, if requested, an observation of the pupil. CONTRACTOR retains the right to decline enrollment of any pupil, unless ordered by the Office of Administrative Hearing (OAH) or a Court of Competent Jurisdiction. CONTRACTOR shall notify the LEA written notification of its intent to decline enrollment of the LEA pupil.

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An IEP/IFSP team meeting shall be convened at least annually to evaluate: (1) the educational progress of each pupil placed with CONTRACTOR, including all state assessment results pursuant to the requirements of Education Code section 52052; (2) whether or not the needs of the LEA pupil continue to be best met at the nonpublic school; and (3) whether changes to the LEA pupil's IEP/IFSP are necessary, including whether the pupil may be transitioned to a public school setting. With parent and LEA concurrence, an IEP team may excuse a required IEP team member either from the entire meeting or after the member's report.

Each LEA pupil shall be allowed to provide confidential input to any representative of his or her IEP/IFSP team. Except as otherwise provided in the Master Contract, CONTRACTOR and LEA shall participate in all IEP/IFSP team meetings regarding LEA pupils for whom ISAs have been or may be executed. A CONTRACTOR who is providing NPA services may request payment for services for attending any meeting that occurs after the Annual Review of the IEP/IFSP. At any time during the term of this Master Contract, the parent, the CONTRACTOR or the LEA may request a review of the pupil's IEP/IFSP, subject to all procedural safeguards required by law, including reasonable notice given to, and participation of, the CONTRACTOR in the meeting. Every effort shall be made to schedule IEP/IFSP team meetings at a time and place that is mutually convenient to parents, CONTRACTOR and LEA. CONTRACTOR shall provide to LEA assessments and written assessment reports by service providers upon request and/or pursuant to LEA policy and procedures.

Changes in any LEA pupil's educational program, including instruction, services, or instructional setting, provided under this Master Contract may only be made on the basis of revisions to the pupil's IEP/IFSP. In the event that the CONTRACTOR believes the pupil requires a change of placement, the CONTRACTOR may request a review of the pupil's IEP/IFSP for the purposes of consideration of a change in the pupil's placement. Pupil is entitled to remain in the last agreed upon and implemented placement unless parent agrees otherwise or an interim alternative educational placement is deemed lawful and appropriate by LEA or OAH.

34. SURROGATE PARENTS

CONTRACTOR shall comply with LEA procedures for obtaining surrogate parents from the LEA.

35. DUE PROCESS PROCEEDINGS

CONTRACTOR shall fully participate, without remuneration, in special education due process proceedings related to LEA pupils enrolled in CONTRACTOR's education program, including mediations and hearings, as requested by LEA and /or OAH. CONTRACTOR shall also fully participate in the investigation and provision of documentation related to any complaint filed with the State of California, the Office of Civil Rights, or any other state and/or federal governmental body or agency.

36. COMPLAINT PROCEDURES

CONTRACTOR shall maintain and adhere to its written procedures for responding to parent complaints. These procedures shall include annually notifying and providing parents of LEA pupils with appropriate information (including complaint forms) for the following: (1) Uniform Complaint Procedures pursuant to Title 5 of the California Code of Regulations section 4600 et seq.; (2) Nondiscrimination policy pursuant to Title 5 of the California Code of Regulations section 4960 (a); (3) Sexual Harassment Policy, California Education Code 231.5 (a) (b) (c); (4) Title IX Pupil Grievance Procedure, Title IX 106.8 (a) (d) and 106.9 (a); and (5) Notice of Privacy Practices in compliance with Health Insurance Portability and Accountability Act (HIPAA). CONTRACTOR shall include verification of these procedures to the LEA.

37. LEA PUPIL PROGRESS REPORTS/REPORT CARDS AND ASSESSMENTS

Unless LEA requests in writing that progress reports be provided on a monthly basis, progress reports shall be sent by CONTRACTOR to LEA and parents no later than October 30th, January 30th, April 30th, and July 30th or as otherwise specified on the IEP/IFSP or requested in writing by the LEA, with respect to LEA pupils enrolled in CONTRACTOR's educational program. An updated report shall be submitted if there is no current progress report when LEA pupil is scheduled for a review by the LEA's IEP/IFSP team or when an LEA pupil's enrollment is terminated. Payment of invoices may be held until progress reports are provided. A copy

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of the progress reports/report cards shall be maintained at the CONTRACTOR's place of business and made available upon request of LEA and/or the LEA pupil's parent(s).

CONTRACTOR shall complete academic or other assessment of the LEA pupil one month prior to the LEA pupil's annual or triennial review IEP/IFSP team meeting for the purpose of reporting the LEA pupil's present levels of performance at the IEP/IFSP team meeting as required by state and federal laws and regulations and pursuant to LEA policies, procedures, and/or practices. Supporting documentation, such as test protocols and data collection, shall be made available to LEA upon request. CONTRACTOR shall not charge the LEA pupil's parent(s) or LEA for the provision of progress reports, report cards, and/or any assessments, interviews, or meetings.

38. TRANSCRIPTS

When CONTRACTOR is a nonpublic school, CONTRACTOR, at the close of each semester or upon LEA student transfer, shall prepare transcripts for LEA pupils in grades nine through twelve inclusive, and submit them on LEA approved forms to the LEA pupil's district of residence, for evaluation of progress toward completion of diploma requirements, or if appropriate, a Certificate of Completion, as specified in LEA Procedures. CONTRACTOR shall submit to the LEA names of LEA pupils and their schools of residence for whom transcripts have been submitted as specified by the LEA.

39. LEA PUPIL CHANGE OF RESIDENCE

Within three (3) school days after CONTRACTOR or LEA becomes aware of a LEA pupil's change of residence, CONTRACTOR shall notify LEA and/or the LEA shall notify CONTRACTOR of the LEA pupil's change of residence as specified in LEA Procedures. Upon enrollment, CONTRACTOR shall notify parents in writing of the parent's obligation to notify CONTRACTOR of the LEA pupil's change of residence. CONTRACTOR shall maintain, and provide upon request by LEA, documentation of such notice to parents.

If the LEA pupil's change of residence is to a residence outside of LEA's service boundaries or CONTRACTOR fails to follow the procedures specified in this provision, LEA shall not be responsible for the costs of services delivered after the LEA pupil's change of residence, if CONTRACTOR had knowledge or should reasonably have had knowledge of the LEA pupil's change of residence.

40. WITHDRAWAL OF LEA PUPIL FROM PROGRAM

CONTRACTOR shall immediately report, by telephone, to the LEA when a LEA pupil is withdrawn from school and/or services. CONTRACTOR shall confirm such telephone call on LEA approved forms and submit within three (3) days.

41. PARENT ACCESS

CONTRACTOR shall provide for reasonable parental access to LEA pupils and all facilities including, but not limited to, the instructional setting, recreational activity areas, meeting rooms and LEA pupil living quarters, for those parents whose children reside in the living quarters. CONTRACTOR shall comply with any known court orders regarding parental visits and access to LEA pupils.

CONTRACTORS operating programs with residential components shall cooperate with a parent's reasonable request for LEA pupil visits in their home during, but not limited to, holidays and weekends.

42. SERVICES AND SUPERVISION ON PUBLIC SCHOOL CAMPUSES

If CONTRACTOR provides services on LEA public school campuses, CONTRACTOR shall comply with Penal Code Section 627.1 et. seq., and LEA procedures regarding visitors to school campuses specified by LEA policy and in the LEA Procedures, and shall follow the procedures of the campus being visited. CONTRACTOR shall be responsible for purchase and provision of the supplies and assessment tools necessary to implement the provision of services on LEA public school campuses.

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43. LICENSED CHILDREN'S INSTITUTION CONTRACTORS

If CONTRACTOR is a licensed children's institution (hereinafter referred to as "LCI"), CONTRACTOR shall adhere to all legal requirements regarding educational placements for LCI pupils as stated in Education Code 56366 (a) (2) (C), 56366.9, Health and Safety Code section 1501.1(b), AB 1858, AB490 (Chapter 862, Statutes of 2003) and the procedures set forth in the LEA Procedures. A LCI shall not require that a pupil be placed in its nonpublic school as a condition of being placed in its residential facility.

If CONTRACTOR is a nonpublic, nonsectarian school that is owned, operated by, or associated with a LCI, CONTRACTOR shall provide to LEA, on a quarterly basis, a list of all LEA pupils, including those identified as eligible for special education. For those identified special education pupils, the list shall include: 1) special education eligibility at the time of enrollment, and 2) the educational placement and services specified in each pupil's IEP/IFSP at the time of enrollment.

44. STATE MEAL MANDATE

When CONTRACTOR is a nonpublic school, CONTRACTOR and LEA shall satisfy the State Meal Mandate under California Education Code sections 49530, 49530.5 and 49550.

45. MONITORING

CONTRACTOR shall allow access by LEA to its facilities for periodic monitoring of each LEA pupil's instructional program and shall be invited to participate in the review of each pupil's progress. LEA shall have access to observe each LEA pupil at work, observe the instructional setting, interview CONTRACTOR, and review each LEA pupil's records and progress. Such access shall include unannounced monitoring visits. When making site visits, LEA shall initially report to CONTRACTOR's site administrative office.

If CONTRACTOR is also a LCI, LEA shall annually evaluate whether CONTRACTOR is in compliance with Education Code section 56366.9 and Health and Safety Code section 1501.1(b).

During the term of this Master Contract, CONTRACTOR shall participate in a District Validation Review to be conducted as aligned with the CDE On-site Review or more often if necessary. This review will address programmatic aspects of the Nonpublic School/Agency, compliance with relevant state and federal regulations, and Master Contract compliance. CONTRACTOR shall complete and submit a Nonpublic School/Agency Self-Assessment Checklist submitted as specified in the LEA.

CONTRACTOR shall participate in Coordinated Compliance Review ("CCR") and Self Review in accordance with requirements of CDE. CONTRACTOR will use and follow all LEA forms and procedures required for compliance.

CONTRACTOR understands that LEA reserves the right to institute a program audit with or without cause. The program audit may include, but is not limited to, a review of core compliance areas of health and safety; curriculum/instruction; related services; and contractual, legal, and procedural compliance.

When CONTRACTOR is a nonpublic school, CONTRACTOR shall prepare a School Accountability Report Card in accordance with California Education Code Section 56366(a)(9) and 33126 and state guidelines.

PERSONNEL

46. FINGERPRINT CLEARANCE REQUIREMENTS

CONTRACTOR shall comply with the requirements of California Education Code section 44237, 35021.1 and 35021.2 including, but not limited to: obtaining clearance from both the California Department of Justice (hereinafter referred to as "CDOJ") and clearance from the Federal Bureau of Investigation (hereinafter referred to as "FBI") for CONTRACTOR's employees and volunteers, unless CONTRACTOR determines that the volunteers will have no direct contact with LEA pupils, prior to service with any LEA pupil. CONTRACTOR hereby agrees that CONTRACTOR's employees and volunteers, unless CONTRACTOR determines that the volunteers will have no direct contact with LEA pupils, shall not come in contact with LEA

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pupils until CDOJ and FBI clearance are ascertained. CONTRACTOR shall certify in writing to LEA that none of its employees, and volunteers, unless CONTRACTOR determines that the volunteers will have no direct contact with LEA pupils, or contractors who may come into contact with LEA pupils have been convicted of a violent or serious felony as those terms are defined in California Education Code section 44237(h), unless despite the employee's conviction of a violent or serious felony, he or she has met the criteria to be eligible for employment pursuant to California Education Code section 44237 (i) or (j). In addition, CONTRACTOR shall make a request for subsequent arrest service from the CDOJ as required by California Penal Code section 11105.2.

47. STAFF QUALIFICATIONS

CONTRACTOR shall ensure that all individuals employed, contracted, and/or otherwise hired by CONTRACTOR to provide classroom and/or individualized instruction or related services hold a license, certificate, permit, or other document equivalent to that which staff in a public school are required to hold in the service rendered consistent with Education Code section 56366.1(n)(1) and are qualified pursuant to Title 5 of the California Code of Regulations sections 3001(y), 3064 and 3065.

Only those nonpublic, nonsectarian schools or agencies located outside of California that employ staff that hold a current valid credential or license to render special education and related services as required by that state shall be eligible to be certified.

CONTRACTOR shall comply with personnel standards and qualifications regarding instructional aides and teacher assistants respectively pursuant to Federal requirements and California Education Code sections 45340 et seq. and 45350 et seq. CONTRACTOR shall comply with all laws and regulations governing the licensed professions, including but not limited to, the provisions with respect to supervision.

Notwithstanding the foregoing, if current license or credential documents are not available through no fault of the NPS/A, timely application having theretofore been made, this Master Contract shall remain in effect until such documents are made available to the NPS/A from the Consumer Affairs Department or the Commission on Teacher Credentialing. The NPS/A shall in turn submit copies of same to the LEA within five (5) business days of receipt by the NPS/A.

48. VERIFICATION OF LICENSES, CREDENTIALS AND OTHER DOCUMENTS

CONTRACTOR shall submit to LEA a staff list, and copies of all current licenses, credentials, permits and/or other documents, which entitle the holder to provide special education and/or related services by individuals employed, contracted, and/or otherwise hired by CONTRACTOR. CONTRACTOR shall notify the CDE and the LEA in writing as specified in the LEA Procedures and CDE within forty-five (45) days when personnel changes occur which may affect the provision of special education and/or related services to LEA pupils as specified in the LEA Procedures. Notwithstanding the foregoing, if current license or credential documents are not available through no fault of the NPS/A, timely application having theretofore been made, this Master Contract shall remain in effect until such documents are made available to the NPS/A from the Consumer Affairs Department or the Commission on Teacher Credentialing. The NPS/A shall in turn submit copies of same to the LEA within five (5) business days of receipt by the NPS/A.

CONTRACTOR shall monitor the status of licenses, credentials, permits and/or other documents for all individuals employed, contracted, and/or otherwise hired by CONTRACTOR to provide special education services to LEA students. CONTRACTOR shall provide to LEA updated information regarding the status of licenses, credentials, permits and/or other documents as specified in LEA Procedures. CONTRACTOR will be considered to be in breach of this contract for any service provided by an unqualified provider or one who has an expired credential. In such an event, the provider shall be paid at 70% of the agreed upon rate.

49. STAFF ABSENCE

When CONTRACTOR is a nonpublic school and CONTRACTOR's classroom teacher is absent, CONTRACTOR shall provide an appropriately credentialed substitute teacher in the absent teacher's

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classroom in accordance with California Education Code section 56061. CONTRACTOR shall provide to LEA documentation of substitute coverage on LEA substitute teacher log. Substitute teachers shall remain with their assigned class during all instructional time. LEA shall not be responsible for payment for instruction and/or services when an appropriately credentialed substitute teacher is not provided. If a teacher is absent and a non-qualified substitute has been provided, CONTRACTOR will notify the LEA immediately. The LEA will determine how to address the denial of FAPE.

When CONTRACTOR is a nonpublic agency, and CONTRACTOR's service provider is absent, CONTRACTOR shall provide a qualified (as defined in section eight (8) of this Master Contract and as determined by LEA) substitute, unless LEA provides appropriate coverage in lieu of CONTRACTOR's service providers. LEA will not pay for services unless a qualified substitute is provided and/or CONTRACTOR provides a mutually agreed upon plan evidencing the provision of "make-up" services by a qualified service provider. This plan must be submitted within ten (10) school days of the initial provider's absence. CONTRACTOR shall not "bank" or "carry over" make up service hours under any circumstances, unless otherwise agreed to in writing by CONTRACTOR and LEA.

HEALTH AND SAFETY MANDATES

50. HEALTH AND SAFETY

CONTRACTOR shall comply with all applicable federal, state, local, and LEA laws, regulations, ordinances, policies, and procedures regarding pupil and employee health and safety. CONTRACTOR shall comply with the requirements of California Education Code sections 35021 et. seq. regarding the examination of CONTRACTOR's employees and volunteers for tuberculosis. CONTRACTOR shall provide to LEA documentation for each individual volunteering, employed, contracted, and/or otherwise hired by CONTRACTOR of such compliance before an individual comes in contact with an LEA pupil. CONTRACTOR will comply with the requirements of California Education Code section 35021 et seq. regarding preventing registered sex offenders from volunteering and to request fingerprinting clearance of volunteers.

CONTRACTOR shall comply with OSHA Blood Borne Pathogens Standards, Title 29 Code of Federal Regulations (CFR) section 1910.1030, when providing medical treatment or assistance to a pupil. CONTRACTOR further agrees to provide annual training regarding universal health care precautions and to post required notices in areas designated in the California Health and Safety Code.

51. FACILITIES, FACILITIES MODIFICATIONS AND FIRE DRILLS

a. Facilities

CONTRACTOR shall provide special education and/or related services to LEA pupils in facilities that comply with all applicable federal, state, and local laws, regulations, and ordinances related to, but not limited to: disability access; fire, health, sanitation, and building standards and safety; fire warning systems; zoning permits; and occupancy capacity. CONTRACTOR shall be responsible for any structural changes and/or modifications to CONTRACTOR's facilities as required complying with applicable federal, state, and local laws, regulations, and ordinances.

b. Fire Drills

When CONTRACTOR is a nonpublic school, CONTRACTOR shall conduct fire drills monthly for elementary and intermediate students and twice per school year for secondary students, as required by Title 5 California Code of Regulations, Section 550.

52. ADMINISTRATION OF MEDICATION

CONTRACTOR shall comply with the requirements of California Education Code section 49423 when CONTRACTOR serves an LEA pupil that is required to take prescription and/or over-the-counter medication during the school day. CONTRACTOR may designate personnel to assist the LEA pupil with the administration of such medication after the LEA pupil's parent(s) provides to CONTRACTOR: (a) a written statement from a physician detailing the type, administration method, amount, and time schedules by which

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such medication shall be taken; and (b) a written statement from the LEA pupil's parent(s) granting CONTRACTOR permission to administer medication(s) as specified in the physician's statement. CONTRACTOR shall maintain, and provide to LEA upon request, copies of such written statements. CONTRACTOR shall maintain a written log for each LEA pupil to whom medication is administered. Such written log shall specify the LEA pupil's name; the type of medication; the date, time, and amount of each administration; and the name of CONTRACTOR's employee who administered the medication. Any change in medication type, administration method, amount or schedule must be authorized by both a licensed physician and parent.

53. INCIDENT/ACCIDENT REPORTING

CONTRACTOR shall submit within 24 hours by mail, any accident or incident report to the LEA. CONTRACTOR shall properly submit required accident or incident reports pursuant to the procedures specified in LEA Procedures.

54. MANDATED REPORTING REQUIREMENTS

CONTRACTOR hereby agrees to annually train all staff members, including volunteers, so that they are familiar with and agree to adhere to its own child and dependent adult abuse reporting obligations and procedures as specified in California Penal Code section 11164 et seq. To protect the privacy rights of all parties involved (i.e., reporter, child and alleged abuser), reports will remain confidential as required by law and professional ethical mandates. A written notice acknowledging the legal requirements of such reporting and verification of staff adherence to such reporting shall be submitted to the LEA.

CONTRACTOR agrees to provide annual training to all employee and volunteer staff regarding mandated child abuse reporting laws, and shall maintain documentation, signed by each staff member receiving such training. CONTRACTOR agrees that its obligations to report incidents of abuse or neglect to the LEA are in addition to, and not in lieu of, CONTRACTOR's obligation to immediately report suspected abuse or neglect to the appropriate public authorities. CONTRACTOR shall maintain confidential records of any report of suspected child abuse and shall inform the LEA by facsimile or mail within 24 hours of becoming aware of circumstances including, but not limited to allegations of abuse involving a staff member or school volunteer.

CONTRACTOR shall notify the LEA of general concerns regarding the health and safety of a pupil that may impact the pupil's educational program, including the need for mental health services, injuries requiring medical attention or injuries resulting from physical restraint.

55. SEXUAL HARASSMENT

CONTRACTOR shall have a Sexual and Gender Identity harassment policy that clearly describes the kinds of conduct that constitutes sexual harassment and that is prohibited by the CONTRACTOR's policy, as well as federal and state law. The policy should include procedures to make complaints without fear of retaliation, and for prompt and objective investigations of all sexual harassment complaints. CONTRACTOR further agrees to provide annual training to all employees regarding the laws concerning sexual harassment and related procedures.

56. REPORTING OF MISSING CHILDREN

CONTRACTOR assures LEA that all staff members, including volunteers, are familiar with and agree to adhere to requirements for reporting missing children as specified in California Education Code section 49370. A written statement acknowledging the legal requirements of such reporting and verification of staff adherence to such reporting shall be properly submitted to the LEA. The written statement shall be submitted as specified by the LEA.

FINANCIAL

57. ENROLLMENT, CONTRACTING, SERVICE TRACKING, ATTENDANCE REPORTING, AND BILLING PROCEDURES

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CONTRACTOR shall assure that the school or agency has the necessary financial resources to provide an appropriate education for the children enrolled and will distribute those resources in such a manner to implement the IEP/IFSP for each and every child.

CONTRACTOR shall be paid for the provision of special education and/or related services specified in the LEA pupil's IEP/IFSP and ISA. All payments by LEA shall be made in accordance with the terms and conditions of this Master Contract.

CONTRACTOR shall maintain registers for the basic education program and each related service. Original attendance forms shall be completed by the actual service provider whose signature shall appear on such forms and shall be available for review, inspection, or audit by LEA during the effective period of this contract and for a period of five (5) years after the date of origination. CONTRACTOR shall verify the accuracy of minutes of reported attendance that is the basis of services being billed for payment.

CONTRACTOR shall submit accurate and timely invoices and related documents to LEA for payment, for each calendar month when education or related services were provided to an LEA student. Invoices shall be submitted no later than thirty (30) days after the end of the attendance accounting period in which the services were rendered. LEA shall make payment to CONTRACTOR based on the number of billable days of attendance and hours of service at rates specified in this contract within forty-five (45) days of LEA's receipt of properly submitted hard copy of invoices prepared and submitted as specified in California Education Code Section 56366.5. CONTRACTOR shall correct deficiencies and submit rebilling invoices no later than thirty (30) calendar days after the invoice is returned by LEA. LEA shall pay properly submitted re-billing invoices no later than forty-five (45) days from the date a completely corrected re-billing invoice is received by LEA.

If the LEA fails to comply with the provision of payment within 45 days of receipt of the request for payment of services, the CONTRACTOR may require the LEA to pay an additional amount of 1-1/2 percent of the unpaid balance per month until full payment is made (California Education Code 56366.6 (b)). Upon written notification of dispute, CONTRACTOR shall not apply additional charges to the disputed bill until the matter is resolved.

58. RIGHT TO WITHHOLD PAYMENT

LEA may withhold payment to CONTRACTOR when: (a) CONTRACTOR has failed to perform, in whole or in part, under the terms of this contract; (b) CONTRACTOR was overpaid by LEA as determined by inspection, review, and/or audit of its program, work, and/or records; (c) CONTRACTOR has failed to provide supporting documentation with an invoice, as required by Section 57; (d) education and/or related services are provided to LEA pupils by personnel who are not appropriately credentialed, licensed, or otherwise qualified; (e) LEA has not received prior to school closure or contract termination, all documents concerning one or more LEA pupils enrolled in CONTRACTOR's educational program; (f) CONTRACTOR fails to confirm a pupil's change of residence to another district or confirms the change or residence to another district, but fails to notify LEA with five (5) days of such confirmation; or (g) CONTRACTOR receives payment from Medi-Cal or from any other agency or funding source for a service provided to a LEA pupil.

The amount which may be withheld by LEA with respect to each of the subparagraphs of the preceding paragraph are as follows: (a): the value of the service CONTRACTOR failed to perform; (b): the amount of overpayment; (c): the entire portion of the invoice for which satisfactory documentation has not been provided by CONTRACTOR (d): the amount invoiced for services provided by the individual not appropriately credentialed, licensed, or otherwise qualified; (e): the proportionate amount of the invoice related to the applicable pupil for the time period from the date of the violation occurred and until the violation is cured; or (f): the amount paid to CONTRACTOR by Medi-Cal or another agency or funding source for the service provided to the LEA pupil.

If LEA determines that cause exists to withhold payment to CONTRACTOR, LEA shall, within ten (10) business days of receipt of such invoice, provide to CONTRACTOR written notice that LEA is withholding

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payment. Such notice shall specify the basis or bases for LEA's withholding payment and the amount to be withheld. Within thirty (30) days from the date of receipt of such notice, CONTRACTOR shall take all necessary and appropriate action to correct the deficiencies that form the basis for LEA's withholding payment or submit a written request for extension of time to correct the deficiencies. Upon receipt of CONTRACTOR's written request showing good cause, LEA shall extend CONTRACTOR's time to correct deficiencies (usually an additional thirty (30) days), otherwise payment will be denied.

If after subsequent request for payment has been denied and CONTRACTOR believes that payment should not be withheld, CONTRACTOR shall send written notice to LEA specifying the reason it believes payment should not be withheld. LEA shall respond to CONTRACTOR's notice within thirty (30) business days by indicating that a warrant for the amount of payment will be made or stating the reason LEA believes payment should not be made. If LEA fails to respond within thirty (30) business days or a dispute regarding the withholding of payment continues after the LEA's response to CONTRACTOR's notice, CONTRACTOR shall invoke the following escalation policy.

- a. Persons involved after forty-one (41) business days: If CONTRACTOR notifies LEA that the dispute has not been resolved by the LEA Specialist, LEA's Administrator will become involved and shall attempt to resolve the dispute. The LEA Coordinator shall respond to the CONTRACTOR in writing within ten (10) business days.
- b. Persons involved after fifty-one (51) business days: If CONTRACTOR notifies LEA that the dispute has not been resolved by the LEA Administrator, the SELPA Director shall become involved. The SELPA Director shall respond to the CONTRACTOR in writing within ten (10) business days. This shall be the final LEA determination regarding the withholding of payment.
- c. Persons involved after sixty-one (61) business days: Dispute Resolution, as defined in the SELPA's Local Plan, shall be followed.

If the dispute has not been resolved through the SELPA's Dispute Resolution process, the party claiming injury may seek legal or CDE redress, or may submit, if mutually agreed to in writing by the parties, the matter to binding arbitration by an arbitrator or arbitration service agreed upon by the parties. Each party shall be responsible for their own fees for arbitration, if applicable. The parties agree that this Master Contract provision dealing with Master Contract disputes does not alter the parties' right to bring action in accordance with the applicable statute of limitations under state or federal law.

59. PAYMENT FROM OUTSIDE AGENCIES

CONTRACTOR shall notify LEA when Medi-Cal or any other agency is billed for the costs associated with the provision of special education and/or related services covered by this Master Contract or the ISA to LEA pupils. Upon request, CONTRACTOR shall provide to LEA any and all documentation regarding reports, billing, and/or payment by Medi-Cal or any other agency for the costs associated with the provision of special education and/or related services covered by this Master Contract or ISA to LEA pupils.

60. PAYMENT FOR ABSENCES

Two accounting/billing options are offered at the discretion of the LEA: "Excused Absence" or "Positive Attendance." In neither case will CONTRACTOR bill for any absences during Extended School Year (ESY).

Excused Absence:

No later than the 8th consecutive day of a pupil's absence, CONTRACTOR shall notify LEA of such absence. If CONTRACTOR fails to provide such notice by the 8th day of consecutive absence, CONTRACTOR shall not be compensated for services delivered during continuing absence after the 8th consecutive day of absence. The LEA shall not be responsible for payment for more than eight (8) cumulative days of excused absences in one semester unless a written time extension is granted by LEA. LEA shall not be responsible for payment for days of unexcused absences.

2013-2014

All excused absences must be verified and a copy must be submitted to LEA with the monthly invoice. All documentation must be kept for at least five (5) years from the date of origination.

Only the individuals listed below may verify the reason for absence:

1. School or public health nurse
2. Physician
3. Principal
4. Teacher
5. School employee assigned to make such verification
6. Student eighteen years of age or over
7. Parent

Any reasonable method which established the reason for the absence may be used:

Written note from parent, guardian, representative or adult pupil (over 18 or emancipated)

Telephone conversation with parent, guardian, representative, or adult pupil (over 18 or emancipated)

Standards for excused absences are defined in the education code. Contractor is responsible for verification of excused absence in accordance with current requirements.

Positive Attendance:

A factor of 1.055 shall be applied to all approved rates when a Positive Attendance method is used. Actual days of attendance without exception shall be counted as a unit of service.

NONPUBLIC AGENCY PUPIL ABSENCE

If CONTRACTOR is a nonpublic agency, it shall notify LEA of the absence of an LEA pupil no later than the fifth consecutive service day of the pupil's absence, as specified in the LEA Procedures. A unit of service for payment purposes shall not be credited for an excused absence when CONTRACTOR is provided 24 hours advance verbal notification of the pupil's absence. A unit of service for payment purposes shall not be credited to CONTRACTOR for CONTRACTOR'S staff development days.

61. INSPECTION AND AUDIT

The CONTRACTOR shall maintain and the LEA shall have the right to examine and audit all of the books, records, documents, accounting procedures and practices and other evidence that reflect all costs claimed to have been incurred or fees claimed to have been earned under this Master Contract.

CONTRACTOR shall provide access to LEA to all records including, but not limited to: pupil records as defined by California Education Code section 49061(b). CONTRACTOR shall make available to LEA all budgetary information including operating budgets submitted by CONTRACTOR to LEA for the relevant contract period being audited.

CONTRACTOR shall provide access to LEA to all records including, but not limited to: student records as defined by California Education Code section 49061(b); registers and roll books of teachers; daily service logs and notes or other documents used to record the provision of related services; Medi-Cal/daily service logs and notes and other documents used to record provision of services provided by instructional assistants, behavior intervention aides, bus aides, and supervisors; absence verification records (parent/doctor notes, telephone logs, and related documents); bus rosters; staff lists specifying credentials held, business licenses held, documents evidencing other qualifications, social security numbers, dates of hire, and dates of termination; staff time sheets; non-paid staff and volunteer sign-in sheets; transportation and other related service subcontracts; school calendars; bell/class schedules; liability and worker's compensation insurance policies; state nonpublic school and/or agency certifications; marketing materials; by-laws; lists of current board of directors/trustees, if incorporated; statements of income and expenses; general journals; cash receipts and disbursement books;

2013-2014

general ledgers and supporting documents; federal/state payroll quarterly reports; and bank statements and canceled checks or facsimile thereof. Such access shall include unannounced inspections by LEA. CONTRACTOR shall make available to LEA all budgetary information including operating budgets submitted by CONTRACTOR to LEA for the relevant contract period being audited.

CONTRACTOR shall make all records, or copies of records, available at either the office of the LEA or at the CONTRACTOR's offices (to be specified by LEA) at all times and without charge. All records shall be provided to LEA within ten (10) working days of a written request from LEA. CONTRACTOR shall, at no cost to LEA, provide assistance for such examination or audit. LEA's rights under this section shall also include access to CONTRACTOR's offices for purposes of interviewing CONTRACTOR's employees. If any document or evidence is stored in an electronic form, a hard copy shall be made available to the LEA, unless the LEA agrees to the use of the electronic format. CONTRACTOR may request from the LEA an extension of time to comply with any records request, which shall not be unreasonably withheld.

If an inspection, review, or audit by the LEA, a state agency, a federal agency, and/or an independent agency/firm determines that the CONTRACTOR or the LEA owes the other monies as a result of over billing, underpayment, or failure to perform, in whole or in part, any of its obligations under this Master Contract, the party owed money shall provide to the other party written notice demanding payment and specifying the basis or bases for such demand. Unless otherwise agreed in writing, the party that owes money shall make such payment within thirty (30) days of receipt of the written notice demanding payment. In the event that a party from whom payment is demanded disputes that any payment is owed, the matter shall be resolved in accordance with the dispute resolution section of this Master Contract.

The attached rate schedule limits the number of LEA students that may be enrolled and maximum dollar amount of the contract. It may also limit the maximum number of students that can be provided specific services. Per diem rates for LEA students whose IEPs authorize less than a full instructional day shall be adjusted proportionally. Special education and/or related services offered by CONTRACTOR, shall be provided by qualified personnel as per State and Federal law, and the codes and charges for such educational and/or related services during the term of this contract, shall be as stated in Section 62.

2013-2014

RATE SCHEDULE

62. CONTRACTOR

Per CDE Certification, total enrollment may not exceed 75

RATE SCHEDULE: Special education and/or related service(s) offered by CONTRACTOR, and the charges for such educational and/or related services during the term of this contract, shall be as follows:

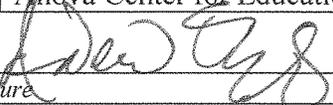
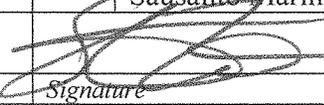
A. Basic Education Program (NPS only)	Rate	Days-RegYear	Days-ESY	Period
Basic Education Program/Special Education Instruction	\$ 199.00	180	30	Daily
Basic Education Program/Dual Enrollment*	\$ 0.00	180	30	Daily

*Per Diem rates for LEA pupils whose IEP/ISFPs authorize less than a full instructional day shall be adjusted proportionally. In such cases only, the adjustments in basic rate shall be based on the percentage of a 240-minute instructional day.

B.	Designated Instruction and Service and/or Other Related Services	Rate	Period
1. a.	Transportation	\$ 0.00	
b.	Transportation – Rate 2 / Admin	\$ 0.00	
2.	Adaptive Physical Education	\$ 0.00	
3. a.	Language/Speech Therapy - Individual	\$ 0.00	
b.	Language/Speech Therapy - Group	\$ 0.00	
4. a.	Occupational Therapy - Consult	\$ 0.00	
b.	Occupational Therapy - Individual	\$ 0.00	
c.	Occupational Therapy - Group	\$ 0.00	
5.	Physical Therapy	\$ 0.00	
6. a.	Instructional Assistant (rate 1)	\$ 0.00	
b.	Instructional Assistant (rate 2)	\$ 0.00	
7. a.	Health Care Assistant (rate 1)	\$ 0.00	
b.	Health Care Assistant (rate 2)	\$ 0.00	
8. a.	Sign Language Interpreter - Consult	\$ 0.00	
b.	Sign Language Interpreter (rate 1)	\$ 0.00	
c.	Sign Language Interpreter (rate 2)	\$ 0.00	
9.	Licensed Vocational Nurse	\$ 0.00	
10.	Augmentative Communication	\$ 0.00	
11.	Director	\$ 0.00	
12.	Manager	\$ 0.00	
13.	High Intensity/High Supervision	\$ 0.00	
14. a.	Behavior Intervention Specialist - minimum	\$ 0.00	
b.	Behavior Intervention Specialist - maximum	\$ 0.00	
15. a.	Psychological Services (rate 1)	\$ 0.00	
b.	Psychological Services (rate 2)	\$ 0.00	
16.	Room, Board and Mental Health Services	\$ 0.00	

2013-2014

The parties hereto have executed this Contract by and through their duly authorized agents or representatives. This contract is effective on **July 1, 2013** and terminates at 5:00 p.m. on **June 30, 2014** unless sooner terminated as provided herein.

CONTRACTOR		SCHOOL DISTRICT / SELPA	
Anova Center for Education - San Rafael		Sausalito Marin City School District	
			
<i>Signature</i>	<i>Date</i>	<i>Signature</i>	<i>Date</i>
Name and Title of Authorized Representative:		Name and Title of Authorized Representative:	
Mr. Andrew Bailey, Executive Director		Mr. Steve Van Zant, Superintendent	

Notices to CONTRACTOR shall be addressed to:	Notices to LEA shall be addressed to:
<i>Name:</i> Mr. Andrew Bailey	<i>Name:</i> Mr. Steve Van Zant
<i>Address:</i> Anova Center for Education - San Rafael 2911 Cleveland Ave.	<i>Address:</i> Sausalito Marin City School District 200 Phillips Drive
<i>City/State/Zip:</i> Santa Rosa, CA 94503	<i>City/State/Zip:</i> Sausalito, CA 94965
<i>Phone:</i> 7075277032	<i>Phone:</i> 332-3190



CALIFORNIA
DEPARTMENT OF
EDUCATION

TOM TORLAKSON
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

NOTICE OF NONPUBLIC, NONSECTARIAN SCHOOL CERTIFICATION

DATE: November 7, 2013
SITE ADMINISTRATOR: Andrew Bailey
SCHOOL: Anova Center for Education, San Rafael
CDS CODE: 21-65466-0118356
SITE ADDRESS: 150 Lovell Avenue
 San Rafael, CA 94901

GRADE LEVEL(S): K – 12

CLASSROOMS: 5

CERTIFICATION STATUS:

Approved: Pending CDE review and successful completion of the 2014 NPS certification application.

EFFECTIVE DATES:

January 1, 2014 – June 30, 2014

PRIMARY DISABLING CONDITIONS SERVED: The following disability designations are certified to be served by the nonpublic school (NPS) as stated in Individualized Education Programs:

Yes: Autism	Yes: Intellectual Disability–Mild/Moderate	No: Speech/Language Impairment
No: Deaf/Blindness	Yes: Intellectual Disability–Moderate/Severe	Yes: Specific Learning Disability
No: Deafness	Yes: Multiple Disabilities	No: Traumatic Brain Injury
Yes: Emotional Disturbance	Yes: Other Health Impairment	No: Visual Impairment
No: Hearing Impairment	No: Orthopedic Impairment	

SERVICES AND RELATED SERVICES AUTHORIZED: The following related services are certified to be provided by the NPS as stated in Individualized Education Programs:

Yes: Special Education Instruction	No: Orientation and Mobility Instruction
No: Adapted Physical Education	Yes: Parent Counseling and Training
No: Assistive Technology Services	No: Physical Therapy Services
No: Audiological Services	Yes: Psychological Services
Yes: Behavior Intervention–Design or Planning	No: Recreation Services
Yes: Behavior Intervention–Implementation	No: Social Worker
Yes: Counseling and Guidance	No: Specialized Driver Training
No: Early Education Program	No: Transcriber Services
No: Educational Interpreter	No: Vision Services
No: Health and Nursing Services	No: Vocational Education and Career Development
No: Instruction–Home/Hospital	No: Other Services:
No: Low Incidence	No: Non-Medical Care and Room and Board
Yes: Language/Speech Development and Remediation	List:
Yes: Occupational Therapy	

Anova Center for Education, San Rafael
November 7, 2013
Page 2

Certification is not an endorsement of the services offered by the NPS, but states only that the NPS meets minimum standards. Certification is subject to timely submission of an annual application and accompanying fee.

Marco Farias

Marco Farias, Education Programs Consultant
Interagency-Nonpublic Schools/Agencies Unit
Special Education Division

Certification that is "Approved" or "Conditional" authorizes the nonpublic school or agency to contract with local educational agencies under Section 56366 et seq. of the Education Code.

Sausalito Marin City School District
 Personnel Action Report
 2013/2014-3

Date of Board Meeting: March 11, 2014

Action	Name	Title	FTE	Site	Effective Date
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Classified

Certificated

Confidential

					02/01/2014

Administrative

Employed	Alan Rothkop	Director of Maintenance and Operations	1.0	D.O.	03/03/2014
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Sausalito Marin City School District School District

Agenda Item: 8.02

Date: March 11, 2014

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

Consent Agenda

Item Requires Board Action: X Item is for Information Only:

Item: Resolution 696 – Reduction in Particular Kinds of Service (PKS)

Background:

Later this evening, the Board will be asked to approve the second interim budget for the District. The interim will show that we are deficit spending this year in the amount of \$357,000. Next year, costs will rise. Staff step and column, utilities and other fixed costs will rise at a level greater than the projected level of increase in property tax revenues. In addition, this year grants from the Marin Community Foundation will decrease by approximately \$180,000. Next year, those grants will decrease by another \$332,000. Therefore, despite the fact that we are in the process of negotiating an MOU with Willow Creek Academy which will significantly reduce the “supplemental” amounts it receives, past budgetary and personnel practices of using grant monies for operational purposes (ie. paying for permanent employees with grant funding that is due to go away) have created a situation wherein we must “unwind” these practices in order to move forward.

As part of that process, and due to the size of the school, it is vital that staffing flexibility and quality core instruction remain at the forefront of our concerns. **To be clear, the District’s intent is to reduce staffing by two (2) positions.** However, in order to do this equitably and fairly, given that we have quality staff being affected by this reduction, it is important to give those affected the opportunity to meet the criteria necessary for employment retention.

The main goal moving forward will be to protect two things that are key components of our current practice; single graded classrooms and small class size. Therefore, despite the eventual reduction of two positions, we will continue to have one class per grade with no combination classes. This means our class sizes will remain as low as any in the state and our core instructional team will have every opportunity to work with children at an individual level.

With the completion of the Arts grant, we will be unable to fully fund a certificated art teacher. The intent of the grant was to train our teachers on integrating art into the classroom and core curriculum. Teachers have been trained and coached in doing this. Classroom demonstrations have been given and we are prepared to take on this challenge. However, District Administration feels that the inclusion of quality art instruction is a key part of the overall educational fabric of the school and will work with staff to develop ways to continue this practice.

Likewise, with the decrease and final phase out of Pre-K 3 and Transforming Schools Grant, we will no longer have the budget for a Staff Development/Spanish position. That being said, Spanish instruction will not only be continued, but also enhanced, as foreign language acquisition is a pillar of being fully prepared to enter high school. This step will easily be accomplished through the integration of current staff into the regular program.

Multiple Subject Teachers: In that this is a very small school, flexibility in staffing needs to be a core component of any successful on-going educational plan. Therefore, it is important that all staff hold a 'multiple subject' credential that authorizes service in grades K-8 . Therefore, we need to show the reduction of five positions in order give appropriate notice, yet give the opportunity for staff with single subject credentials the opportunity to complete the steps necessary to obtain a multiple subjects credential before June 15. Under this scenario, it would be necessary to give notice based on seniority, therefore, the two less senior multiple subject credential holders will receive notice as well. In the case that all three of the single subject credential holders are unable to obtain multiple subject credentials, we will potentially have a vacancy to fill.

In summation, a budget deficit and the significant reduction and elimination of grant funding are causing us to reduce teaching staff by two positions. The future elimination of other grant funding and the size of the school are creating a need for flexibility in order to maintain enhanced learning opportunities for our students.

Fiscal Impact:

Approximately \$160,000. Other adjustments in staffing in other areas will result in more revenue retention.

Recommendation:

Approve

Prepared for: S. Van Zant

Prepared by: S. Van Zant

**SAUSALITO MARIN CITY SCHOOL DISTRICT
RESOLUTION NO. 696**

**RESOLUTION TO ELIMINATE AND/OR REDUCE THE NUMBER OF CERTIFICATED
EMPLOYEES DUE TO A REDUCTION OF PARTICULAR KINDS OF SERVICES**

WHEREAS, Education Code section 44955 permits the Governing Board to reduce or discontinue particular kinds of services not later than the beginning of the next school year; and

WHEREAS, the Governing Board of the Sausalito Marin City School District has determined that it shall be necessary to decrease the following programs and services of the District no later than the beginning of the 2014-2015 school year; and

WHEREAS, it shall be necessary to terminate at the end of the 2013-2014 school year the employment of certain certificated employees of the District as a result of the elimination of the programs and services; and

WHEREAS, the Governing Board of the Sausalito Marin City School District has further determined that among employees who first rendered paid service to the District on the same day, the order of termination will be based solely on the needs of the District and students thereof;

THEREFORE, BE IT RESOLVED by the Governing Board of the Sausalito Marin City School District that the following particular kinds of services shall be reduced or eliminated no later than the beginning of the 2014-2015 school year:

PARTICULAR KIND OF SERVICE	NUMBER OF FULL TIME (FTE) POSITIONS
Single Subject - Math	1.0
Single Subject - Science	1.0
Single Subject - English/Social Studies	1.0
Multiple Subject	2.0
Total FTE	5.0

BE IT FURTHER RESOLVED that the Superintendent or his designee is directed to send appropriate notices to all employees whose positions may be lost by virtue of this action. Nothing herein shall be deemed to confer any status or rights upon temporary certificated employees or other employee in addition to those specifically granted to such employees by statute.

PASSED AND ADOPTED by the Governing Board of the Sausalito Marin City School District this ____ day of March 2014, by the following vote:

- Ayes:
- Nays:
- Abstain:
- Absent:

I, Steve Van Zant, hereby certify that the foregoing is a true and correct copy of the resolution duly and regularly adopted by the Governing Board of the Sausalito Marin City School District at meeting thereof held on the 11th day of March 2014.

Secretary to the Governing Board
Sausalito Marin City School District

County of Marin, State of California

Sausalito Marin City School District

Agenda Item: 8.03

Date: March 11, 2014

- Correspondence
 - Reports
 - General Functions
 - Pupil Services
 - Personnel Services
 - Financial & Business Procedures
 - Curriculum and Instruction
 - Policy Development
- Consent Agenda

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

Item: Resolution 697 - Tie Breaking Criteria

Background:

We are noticing up to five people, to reach an eventual reduction of two positions. As several have the same hire date, it is important that tie breaking criteria are established to ensure the process remains transparent and fair.

Fiscal Impact:

Recommendation:

Approve

Prepared for: S. Van Zant

Prepared by: S. Van Zant

**SAUSALITO MARIN CITY SCHOOL DISTRICT
RESOLUTION NO. 697**

**CRITERIA FOR DETERMINING ORDER OF SENIORITY FOR THOSE EMPLOYEES WITH
THE SAME DATE OF FIRST PAID SERVICE**

WHEREAS, Education Code section 44955 provides for the termination of certificated employees because of reduction of particular kinds of services;

WHEREAS, the order of termination is generally based on the date a teacher first rendered paid service in a probationary position;

WHEREAS, as among employees who first rendered paid service to the District on the same date, the law requires the Governing Board to determine the order of termination solely on the basis of the needs of the District and its students;

THEREFORE, be it resolved that to meet the requirements of section 44955, the following point system shall be used for determining the order of seniority for those hired on the same date, with the person with the most points having the greatest relative seniority:

<u>CERTIFICATION TYPE</u>	<u>POINT(S)</u>
1. Certificates: BCLAD or CLAD or other ELL Authorizations embedded in a Multiple Subjects Credential	2
2. Single Subject Credentials (in addition to Multiple Subjects Credential):	
Math	3
Science(s)	3
Other Credentials	1
3. Multiple Subjects Credential with Supplemental or Authorizations:	
Math	3
Science(s)	3
Other Authorization	1
4. Any ties that may occur after the application of these criteria shall be resolved by lottery.	

Adopted by the Board of Education of the Sausalito Marin City School District the 11th day of March 2014.

AYES:

NOES:

ABSENT:

ABSTAIN:

I, Steve Van Zant, hereby certify that the foregoing is a true and correct copy of the resolution duly and regularly adopted by the Board of Trustees of the Sausalito Marin City School District at meeting thereof held on the 11th day of March 2014.

Secretary to the Board of Trustees of the Sausalito Marin City School District
County of Marin, State of California

Sausalito Marin City School District

Agenda Item: 8.04

Date: March 11, 2014

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

Consent Agenda

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

Item: Sausalito District Teachers Association (SDTA) – Sunshine Proposal

Background:

SDTA has sent us the following proposal pursuant to the provisions of the Educational Employment Relations Act, the Sausalito District Teachers Association is hereby providing notice that it intends to open the collective-bargaining negotiations process in order to address priorities stated in the attached letter

Fiscal Impact:

Undetermined

Recommendation:

Information Only

Prepared for: S. Van Zant

Prepared by: S. Van Zant

Sausalito District Teachers Association
200 Phillips Drive
Marin City, CA 94965

March 5, 2014

Steve Van Zant, Superintendent
Sausalito Marin City School District
200 Phillips Drive
Marin City, CA 94965

Dear Mr. Van Zant,

Pursuant to the provisions of the Educational Employment Relations Act, the Sausalito District Teachers Association is hereby providing notice that it intends to open the collective-bargaining negotiations process in order to address the following priorities:

1. Article I, Agreement/Term,
2. Article VII, Payment for Non-Teaching and Extra Curricular Duties,
3. Article XIV, Salaries,
4. Article XV, Certificated Employees' Benefits.

As you know, the Act requires that these bargaining priorities be presented at a public session of the District Board of Trustees prior to the beginning of active negotiations. Accordingly, please place this notice on the agenda for the next regularly-scheduled meeting of the Sausalito Marin City School District Board of Trustees.

Sincerely,

Jennifer Banks, President
Sausalito District Teachers Association

cc: Rick Willis, CTA Regional UniServ Staff

Sausalito Marin City School District

Agenda Item: 9.01

Date: March 11, 2014

- Correspondence
 - Reports
 - General Functions
 - Pupil Services
 - Personnel Services
 - Financial & Business Procedures
 - Curriculum and Instruction
 - Policy Development
- Consent Agenda

Item Requires Board Action: Item is for Information Only:

Item: Approval of the 2013-2014 Second Interim Budget Report

Background:

Education Code requires school districts to submit interim reports covering their financial and budgetary status as of certain dates to the governing board of the district. These interim reports must be submitted to the board in the state Standardized Account Code Structure (SACS) format. Districts are required to make periodic budget certifications at two interim points during the fiscal year. This First Interim Report covers the period from July 1, 2012 to October 31, 2012 and the Second Interim Report covers the period from July 1 to January 31. In order for the Board to recommend a positive certification they must certify that the district can meet its financial obligations for the current and next two fiscal years. Board certification of one of three options (see Certification page of Report) is required by state law.

Since the First Interim Report was presented in December, the Governor has announced his 2014-15 proposed State Budget. Reports of the subsequent legislative discussions and interpretations of his proposal have been coming to districts in a steady stream. The Second Interim Report indicates changes to revenue and expenditure projections based on updates to state, federal and local data available since budget adoption in June. California school district revenues and expenditures are subject to constant change, as estimated in updated entitlement letters. School district budgets are not static documents, but instead are constantly being revised to respond to decisions at the state and federal level, as well as to changes in conditions and expenditures needs at the local level.

The 2013-14 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 2014-15 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. 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.

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

Fiscal Impact:

None.

Recommendation:

It is recommended that the Board approve a Positive Certification of the Second Interim Budget Report, indicating that the district can meet its financial obligations for the current and subsequent two fiscal years.

Prepared for: Steve Van Zant

Prepared by: P. Rigney

**SAUSALITO MARIN CITY SCHOOL DISTRICT
2013-2014 Budget Adoption ~ General Fund**

KEY BUDGET ASSUMPTIONS

The following Budget Assumptions is based on the Governor's Workshop (attended by staff in January, 2014) and the Marin County Office of Education Common Message.

REVENUES: 2013-2014

1. Revenue Limit Sources LCFF/Property Taxes = \$ 4,062,116

- Property taxes estimated at 2.86% growth applied to 2013-2014 from 2012-2013 based on the County of Marin and J-29 (P2) estimates from the County of Marin. Property taxes increase estimated at 1.5% for 2014-2015 & 2015-2016.
- LCFF funding based on the 2012-2013 categorical programs apportionment with a "Basic Aid Fair Share" of 8.92%.
 1. Projected Basic Aid "Fair Share" reduction to categorical programs at approximately \$628 per student, lesser of 8.92% P2 Revenue Limit calculation before deficit or excess property tax (\$77,430).
 2. All categorical program balances available under prior year Tier 2 and 3 Sweep and/or Flexibility options remain shifted to unrestricted general fund.

2. Federal Revenue = \$318,541

- No 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 with a slight reduction (5.2%) until more information about the State and Federal budget is known (possibility of state funding the difference in the federal reductions).

3. State Revenue = \$ 308,373

- No COLA 0%: District funding exceeds the Local Control Funding Formula (LCFF) target amount (hold harmless) budgeted under the LCFF/Revenue object code now.

4. Local Revenues = \$1,073,269

- Special Education AB 602 revenue – (transfer from SELPA-Special Education Local Plan Area) revised to reflect 0% COLA, budgeted flat.
- Pre-K to 3 Grant reduced by 20% from prior year allocation (2012-2013).
- VAPA grant reduced by 20% from prior year allocation (2012-2013).
- TSG grant reduced by 20% from prior year allocation (2012-2013).

EXPENDITURES: 2013-2014

1. Salaries & Benefits = \$3,374,103

- Certificated salaries include the following staffing by formula:
 - ✓ 14 FTE Certificated
 - 9 FTE K-8 Teachers, 1 FTE Counselor, 2 FTE Special Ed. Teachers (1 FTE for WCA), 1 FTE Spanish/Coord., .5 FTE Art, .5 FTE P.E. and .4 FTE Music
 - ✓ 2.4 FTE Certificated Administration
 - .4 FTE Superintendent, 1 FTE Principal, 1 FTE V. Principal
 - ✓ .8 FTE Certificated Other Support Administration ~ District wide (Special Ed. Director/Psychologist/Nurse Speech Services)

- ✓ 11.44 FTE Classified support staff including
 - 3.375 Maintenance/Custodial (1.8 FTE for WCA), 1 FTE Clerical, 2.69 FTE Regular Paraprofessionals, .7813 FTE Bilingual Paraprofessional, 2.41 Special Ed. Paraprofessional (.8125 FTE for WCA), 1.1875 FTE Cafeteria
 - ✓ 1.0 FTE Confidential (District Office)
 - ✓ 2.0 FTE Classified Management
 - ✓ .4 FTE Technology (shared /contracted)
- Statutory benefits (employer costs):
 - ✓ STRS rate 8.25%
 - ✓ Social Security rate 6.2%
 - ✓ Medicare rate 1.45%
 - ✓ SUI rate .05 % per EDD
 - ✓ PERS rate 11.442 per CDE
 - ✓ Worker's Compensation rate 2.323%
 - Certificated Total = 12.323%
 - Classified Total = 21.465%

2. Other: Books/Supplies, Services/Operating Expenditures, Other Out-go and Other Financing Sources/Uses
= \$2,812,558

- Marin County Office of Education support/contracts (Aries, CalPads, Technology, QSS, Payroll, Accounts Payable)
- Operational Expenditures; utilities, gas, sewer, trash, legal, etc.
- Deferred Maintenance contribution of \$50,000 (2013-2014 only, one-time contribution) to address ongoing major repair needs district wide.
- Funds allocated toward professional development for staff: International Baccalaureate program, curriculum/staff development, Summer Arts Institute, Restorative Justice, etc.
- Decrease in books/supplies from 2012-2013 (includes onetime expenses/carryover and elimination in services no longer needed).
- Decrease in services and operating expenditures from 2012-2013 (includes onetime expenses/carry over and eliminations in services no longer needed/reductions in costs associated with grants); some shift of responsibility to site administration.

3. Reserves = \$618,666

- Designated for Economic Uncertainties remains at 10% (5 % state requirement/law & 5% board designated per board policy) of adopted budget operating expenditures.

2013-2014 to 2015-2016 General Fund ~ MYP Factors

REVENUES

1. Property taxes estimated at 2.86% growth applied to 2013-2014 from 2012-2013 from the County of Marin November 2013 J-29 estimates. Property taxes estimate at 1.5% for 2014-2015 & 2015-2016.
2. COLA 0%: District funding exceeds the Local Control Funding Formula (LCFF) target amount therefore the (hold harmless) receive no COLA.
3. Per the LCFF, local education agencies are to receive minimum state funding of no less than the total received in the 2012-2013 fiscal year (hold harmless) with the 8.92% "Basic Aid Fair Share" reduction.
4. Title I, Title II, Title III monies budgeted with a slight reduction (5%) until more information about the State and Federal budget is known (possibility of state funding the difference in the federal reductions or federal government restoring the funding).
5. Pre-K to 3 Grant reduced by 20% for 2013-14 & 2014-15 from prior year allocation. Elimination of the Marin Community Foundation Pre-K to 3 grant in 2015 – 2016.
6. Elimination of the Marin Community Foundation VAPA Grant in 2014-2015 (end of the 5 year grant).
7. Reduction of 20% in the Transforming School Grant (TSG) for 2014-2015
8. Elimination of the Pre-K to 3 and the TSG in 2015-2016 (end of the 5 year grant).

9. Special Education AB 602 revenue – (transfer from SELPA-Special Education Local Plan Area) revised to reflect 0% COLA, budgeted flat.

EXPENDITURES

1. *Salaries & Benefits (Unrestricted/Restricted):*

- 2013-2014 Staffing in comparison from 2012-2013
 1. Same as prior year with an .78125 FTE Classified increase (cafeteria program)
- 2014-2015 Staffing
 1. Reductions related to implementation of K – 8 model, elimination of grants and loss in revenues:
 - ✓ 4.0 FTE Certificated and all costs associated program costs
 - ✓ 1.875 FTE Classified and all costs associated with the program costs
 2. Reduction in books/supplies (Example art, music, clubs, field trips etc)
 3. Reduction in operational expenditures (Example professional development, math specialist, year book, sports and field trips)
 4. Projected step and column adjustments included in salary projections.
 5. Benefits updated to include effects of step and column increases.
- 2015-2016 Staffing
 1. Reductions related to implementation of K – 8 model, elimination of grants and loss in revenues:
 - ✓ 1 FTE Certificated and all costs associated program costs
 2. Reduction in books/supplies (Example art, music, clubs, field trips etc)
 3. Reduction in operational expenditures (Example professional development, Reading Partners, Teach for America,
 4. Projected step and column adjustments included in salary projections.
 5. Benefits updated to include effects of step and column increases.

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

- Continued contribution toward Deferred Maintenance for 2014-15 & 2015-2016.
- Decrease in books and supplies of \$72,108 for 2014-2015 to 2015-2016 (partially onetime carryover amount and additional reductions).
- Decrease in services and other operating expenditures of \$126,104 for 2014-2015 (partially onetime carryover amount and additional reductions) & \$164,829 for 2015-2016 (elimination of services associated with previously grant funded programs and additional reduction in operational expenditures).
- Decrease in other out-goes of \$136,000 for 2014-2015 & \$ 314,000 for 2015-2016 (reduction in the Supplemental amount due to the increase in In-lieu amount and decreased revenues).
- Increase in Financing for the COP payment in 2014-2015 & 2015-2016

RESERVES

1. Designated for Economic Uncertainties remains at 10% (5 % state requirement/law & 5% board designated per board policy) of adopted budget operating expenditures.

NOTE:

- The LCFF has currently been approved by legislators but the full financial implications are being clarified. LCFF in its current form has financial implication the will vary dependent upon the WCA enrollment, due to the increase in the In-Lieu contribution. The school district will have to make additional cuts to ongoing expenditures and making some hard decisions about the direction of its educational program, facilities, staffing, etc.

SAUSALITO MARIN CITY
SCHOOL DISTRICT

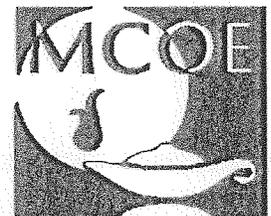
2013-2014 SECOND INTERIM

March 11TH, 2014

The Marin Common Message
Executive Summary

2013-14 Second Interim

February 22, 2014



MARIN COUNTY OFFICE OF EDUCATION

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Guidance for Second Interim Reports

Situational Guidance to Districts and Multiyear Projections

Multiyear Projections

Districts are required by law to project revenues and expenditures for the budget year and the two subsequent fiscal years. With the LCFF, multiyear planning encompasses locally defined goals and actions for student outcomes, as outlined in the district's LCAP.

In order to make multi-year financial projections, districts rely on a variety of assumptions and sources of information available at the time projections are made.

MYPs have always been challenging, but districts are faced with two key challenges related to MYPs in the current environment.

1. How does the district approach planning, budgeting, and MYPs in such an inherently unfamiliar environment?
2. How does the district approach planning, budgeting, and MYPs while complying with the requirements under LCFF and LCAP to make decisions in a transparent and locally inclusive manner?

The LCFF uniquely impacts each district and, consequently, budget guidance must be situational.

Key MYP Variables under the LCFF:

- The LCFF is new and unfamiliar, which adds increased uncertainty in assessing risks.
- Each district will have a unique set of financial risk factors.
- There is a varying impact of projected state revenue increases from district to district.
- Districts must assess the impact of increased or improved services to EL, LI, and FY students.

New Shift in Funding Creates a Shift in How to Manage Risks

Districts have typically managed economic risks largely through projections of revenues. Under the LCFF the most effective way to manage financial risks will be within the expenditure side of the budget. The following highlights are further described in their respective sections below.

- **Expenditure Projections**

- Effective economic risk management necessitates a shift to the management of risk onto the expenditure side of the budget - districts will need to carefully manage MYP expenditure commitments.
- New funding is not likely to be sufficient to meet competing demands for increased expenditures.
- The changing environment creates a greater need for contingency reserves.

- **Revenue Projections**

- The Administration's commitment to close the LCFF gap, as fortified by an improving economy and projected Prop. 98 growth creates high expectations to incorporate additional revenue into MYP budget.

Overview of Situational Guidance

Each district will have a unique set of financial risk factors. These risk factors are critically important in determining appropriate reserve levels and contingency planning. Best practices for assessing district risk factors begin with using the Fiscal Crisis and Management Assistance Team's (FCMAT's) Key Fiscal Indicators (Appendix B).

Since 2008-09, most district budget decisions have been driven by the fact that revenues were generally falling and districts were forced to react by cutting expenditures. Those districts that came into the recession with low reserve levels and or structural deficits experienced the greatest disruption to their educational programs. Going forward, districts will need to change the budgeting discussion to one focused on how to prioritize the use of new resources on expenditures most needed to meet the needs of all students, and especially the needs of students who are foster youth, low income, or English language learners.

Notwithstanding the improving revenue outlook, districts should be cautious about making ongoing expenditure commitments based upon projections unless they have the financial flexibility to maintain the core educational program, and fiscal solvency, even if those projections do not come to fruition. Financial flexibility can be achieved by having the ability to reduce expenditures quickly without doing significant harm, or by having reserves sufficient to absorb unanticipated changes.

Projecting Expenditures

Districts are well versed in the task of projecting known costs including personnel costs like step and column movement associated with existing bargaining agreements, and other well established costs and associated inflation trends such as utilities, insurance premiums, consumable materials, existing contracts for services, and non-voter approved debt service, etc. The challenge comes in trying to estimate changes in expenditures that are likely and yet not known with certainty, and to build in flexibility for contingencies.

Risk factors districts would be wise to incorporate in MYPs under the ‘likely and not yet known with certainty’ category include:

- Costs associated with implementing locally established priorities as documented in the LCAP.
- Costs associated with providing increased or improved services associated with MPP requirements.
- Costs associated with meeting adequate progress towards class size requirements for the LCFF K-3 GSA.
- Costs associated with maintaining programs that were previously funded out of categorical funding and now must be funded out of unrestricted funds if they are to continue. Examples include instructional materials, CTE, deferred maintenance, various professional development programs, additional instructional programs in support of gifted students, etc.
- Increases in PERS contribution rates - recent actuarial forecasts from CALPERS have projected employer contribution rates rising to as high as 20% for the schools pool by 2020. Districts can expect the CALPERS Board to make progress towards those projected rates in each of the next two years.
- Increases in STRS contribution rates - The Governor called for action to address the STRS unfunded liability in 2015-16. Subsequently the LAO recommended action in 2014-15, and the Speaker of the Assembly introduced legislation to that effect. At a minimum districts would be wise to build in projected rate increases for 2015-16.
- Increased administrative costs associated with the Affordable Care Act including staff time and possible penalty fines and taxes.
- Depending on district bargaining agreements and employment practices, possible increased costs associated with Affordable Care Act requirements to extend coverage to all “full-time equivalent” employees.
- Costs associated with implementing Common Core State Standards and SBAC.

- Requirements to increase Routine Restricted Maintenance back to the 3% minimum level in 2015-16.
- Long term maintenance costs and facility repairs.
- Costs associated with meeting shifting cost structures for regionally provided programs under LCFF, such as ROP and BTSA.

Factors districts may want to incorporate in MYPs under the “contingency” category include costs associated with possible legal claims, accidents or natural disasters, changes in the cost of borrowing for cash flow or other non-bond funded purposes, and a host of other possible local risk factors.

Projecting Revenues

There are several calculations that determine the amount a district will receive in a given year under the LCFF. Some districts will receive no additional funding, while others are receiving substantial increases in funding.

The current DOF estimates for LCFF gap funding for 2013-14, 2014-15, 2015-16 and 2016-17 are as follows:

Year	2013-14	2014-15	2015-16	2016-17
Gap Funding	11.78%	28.05%	33.95%	21.67%

Under the current administration, the DOF projections have generally been conservative, and alternate forecasts from the LAO and other sources such as UCLA would seem to indicate that this continues to be the case.

Basic aid districts will need to work closely with the Marin County Assessor and Tax Collector’s offices when forecasting tax revenues. Historical trends indicate that each Marin community has its own unique changes to their base property tax rolls. Because of this, each school district will have unique changes to its percentage of increase or decrease in property tax revenues.

Based on the information above, it would appear that DOF’s projections for LCFF gap funding percentages are reasonable and supportable. Districts that use factors other than those provided by the DOF will need to be prepared to communicate and justify alternative projections to their communities in a transparent manner.

Reserves

Unfortunately, the experience of the past six years has clearly demonstrated that these minimum levels are not sufficient to protect educational programs from severe disruption in the event of an economic downturn. The typical 3% reserve minimum represents less than two weeks of payroll for most districts. Many LEAs have established reserve policies calling for higher than minimum reserves. The adequacy of a given reserve level

should be assessed based on the LEA's own specific circumstances, but numerous reasonable models are available for consideration. Examples included:

- The Government Finance Officers Association recommends reserves equal to two months of average general fund operating expenditures, or about 17%.
- Rating agencies like Fitch or Moody's typically assess the adequacy of a district's reserves by comparing them to statewide averages, which have hovered around 15% for California unified schools districts in recent years.
- School Services of California recommends "one year's increment of planned revenue growth" above minimum legal requirements.
- FCMAT emphasizes the need to assess not only fund balance but also actual cash on hand.

There are multiple benefits to carrying higher than minimum reserves. These include:

- Financial flexibility to absorb unanticipated expenditures without significant disruption to educational programs
- Protection against exposure to significant one-time outlays such as disasters, lawsuits, or material audit findings
- Protection against the volatility of state revenues
- Protection against the volatility of property tax revenues for basic aid districts
- Cash management / avoiding the cost of borrowing for cash flow purposes
- Protection against declining enrollment
- Protection against the expiration of parcel taxes

This is in no way an exhaustive list. Of all the reasons for carrying higher than minimum reserves, however, protecting against state revenue volatility is one of the most compelling. This is especially true during LCFF implementation, because gap percentage funding is directly tied to the state's ongoing ability to fund the LCFF through Prop. 98 growth. Most importantly, by providing a buffer from volatile state revenues, maintaining higher than minimum reserves creates a more stable educational environment for students.

Negotiations

School districts are accustomed to periods of uncertainty, especially over the past five-plus years. However, the LCFF adds a new type of uncertainty. This, coupled with an uncertain economic recovery, creates an environment of caution for school districts considering a multiyear contract.

Districts need to exercise caution and maintain flexibility through contingency language that protects the district from cost increases and/or revenue shortfalls beyond their control.

LCAP / Supplemental and Concentration Regulations

LCAP Overview

The Local Control and Accountability Plan (LCAP) represents a fundamental shift in how LEAs will plan for, and be held accountable for, LCFF funding for all pupils. As such, LEAs will develop budgets and plans in 2014-15 reflecting LCFF funding and structures. The State Board of Education's (SBE) approved spending regulations and template are intended to guide expenditure plans according to locally defined goals and actions for all students, with particular emphasis on English learner, low income and foster youth pupils.

Further, the LCAP will demonstrate how services are provided to meet the needs of unduplicated pupils and improve the performance of all pupils in the state priority areas.

LCAP Development & Process Elements

The LCAP is a 3-year rolling plan that is updated annually.

A Local Control and Accountability Plan (LCAP) must be adopted by June 30 prior to the fiscal year for which it is created, starting with 2014-15. Plans must be aligned and adopted with the LEA's budget.

How will a district demonstrate increased or improved services?

1. Assess what the district is currently doing to provide services to EL, LI and FY students.
2. Solicit input from stakeholder engagement for all students.
3. Solicit input from stakeholder engagement for EL, LI, and FY students.
4. Identify services for EL, LI, and FY students for the LCAP year.
5. Do the identified services for EL, LI, and FY students meet the increased or improved Minimum Proportionality Percentage (MPP) requirement when compared to services provided for all students?
 - o If yes, describe the increased or improved services as outlined in Template Sections 3C & 3D
 - o If no, determine how the district will increase or improve services for the LCAP year and include a description as outlined in Template Sections 3C & 3D

County Office Approval and Assistance

The County Superintendent shall approve a district's LCAP, provided the district has done all of the following:

1. The district adheres to the template adopted by the State Board of Education.
2. The budget includes expenditures sufficient to implement the specific actions and strategies included in the local control and accountability plan
3. The local control and accountability plan adheres to the expenditure requirements for funds apportioned for English Learners, Low Income and Foster Youth Students.

If a district's LCAP fails in any of the above areas, the County Superintendent shall provide technical assistance including:

- Identification of the school district's strengths and weaknesses in regards to the state priorities
- Assignment of an academic expert(s)
- Request the SPI to assign the California Collaborative for Educational Excellence (CCEE) to provide advice and assistance

Further, EC 42127(d)(1) states the county superintendent of schools shall disapprove a budget if the county superintendent of schools determines that the budget does not include the expenditures necessary to implement a LCAP or an annual update to the LCAP.

LCAP Recap

Local Control Accountability Plans are intended to address the needs of all students by clearly defining the investments the LEA will make, and the actions it will take, to support student success. An effective LCAP process engages stakeholders, supports transparency and promotes accountability at the local level. Such a process will assist an LEA in preparing a performance based plan that addresses the local needs, aligned with local approaches and local conversations. The result is a local story that emphasizes a progression of continuously improving services to promote student success over the three years covered by the LCAP.

Common Message Summary

Funding is slowly being restored to pre-recession levels, including assessed valuation of property taxes for basic aid districts. Districts cannot simply return to pre-recession practices and programs, however, if the shift to local control and the promise of the LCFF is to be realized. For decades districts have been asking for more flexibility to let local communities decide how to use education funding. Now that this request has been granted, it is the education community's opportunity to demonstrate that local control produces better educational outcomes for all students.

2013-2014 SECOND INTERIM
DISTRICT CERTIFICATION OF INTERIM
REPORT
FOR THE FISCAL YEAR 2013-2014

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 11, 2014 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	LCFF/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	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.		
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?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2012-13) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:	X	
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

2013-2014 SECOND INERIM
TABLE OF CONTENTS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2013-14 Original Budget	2013-14 Board Approved Operating Budget	2013-14 Actuals to Date	2013-14 Projected Totals
		GS	GS	GS	GS
011	General Fund/County School Service Fund				
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund				
121	Child Development Fund	G	G	G	G
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund				
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits	G	G	G	G
211	Building Fund				
251	Capital Facilities Fund				
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund	G	G	G	G
401	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
491	Capital Project Fund for Blended Component Units	G	G	G	G
511	Bond Interest and Redemption Fund	G	G	G	G
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund	G	G	G	G
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				S
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CHG	Change Order Form				S
CI	Interim Certification				
ICR	Indirect Cost Rate Worksheet				GS
MYPI	Multiyear Projections - General Fund				G
NCMOE	No Child Left Behind Maintenance of Effort				G
SIAI	Summary of Interfund Activities - Projected Year Totals				S
01CSI	Criteria and Standards Review				

2013-2014 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 should be entered for all fiscal years.

Fiscal Year	LCFF/Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals		
Current Year (2013-14)	141.26	141.26	0.0%	Met
1st Subsequent Year (2014-15)	141.26	141.26	0.0%	Met
2nd Subsequent Year (2015-16)	141.26	141.26	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 (2013-14)	147	147	0.0%	Met
1st Subsequent Year (2014-15)	147	147	0.0%	Met
2nd Subsequent Year (2015-16)	147	147	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

2013-14 Second Interim
General Fund
School District Criteria and Standards Review

Sausalito Marin City Elementary
Marin County

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2010-11)	157	160	98.1%
Second Prior Year (2011-12)	131	149	87.9%
First Prior Year (2012-13)	119	120	99.2%
		Historical Average Ratio:	95.1%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	95.6%

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 (2013-14)	141	147	95.9%	Not Met
1st Subsequent Year (2014-15)	141	147	95.9%	Not Met
2nd Subsequent Year (2015-16)	141	147	95.9%	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 had a big increase in enrollment/ADA this year partially by the closer of one school site and the elimination of transportation. Because of those two factors we had a shift in enrollment/ADA from teh charter school (WCA) to the Bayside/MLK school site. Attendance has been slightly higher sine a majority of the students are within walking distance from the school site.

4. CRITERION: LCFF/Revenue Limit

STANDARD: Projected LCFF/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 LCFF/Revenue Limit Standard Percentage Range:

4A. Calculating the District's Projected Change in LCFF/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	LCFF/Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2013-14)	5,792,484.00		
1st Subsequent Year (2014-15)	5,631,149.00	5,843,006.00	3.8%	Not Met
2nd Subsequent Year (2015-16)	5,453,001.00	5,899,975.00	8.2%	Not Met

4B. Comparison of District LCFF/Revenue Limit to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF/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 LCFF/revenue limit.

Explanation:
(required if NOT met)

The reason there was a big shift in percent is because at budget adoption the categoricals where budgeted in object code 83xx-85xx and now during the first year of the implementation of LCFF those funds are budgeted within object code 80xx. Also there is a big shift in the in-lieu amount that is given out to the charter school (WCA), large impact because their continued growth in enrollment/ADA.

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 (2010-11)	2,087,955.06	3,374,658.74	61.9%
Second Prior Year (2011-12)	1,770,387.64	2,951,741.50	60.0%
First Prior Year (2012-13)	1,953,854.52	2,923,669.26	66.8%
	Historical Average Ratio:		62.9%

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
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):	57.9% to 67.9%	57.9% to 67.9%	57.9% to 67.9%

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 (2013-14)	2,234,646.00	3,375,491.00	66.2%	Met
1st Subsequent Year (2014-15)	1,773,766.00	2,713,992.00	65.4%	Met
2nd Subsequent Year (2015-16)	1,825,856.00	2,583,082.00	70.7%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard 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 salaries and benefits.

Explanation:
(required if NOT met)

The district is having reduce/eliminate some expenditures because of decrease in over all district revenues.

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 (2013-14)	318,541.00	318,541.00	0.0%	No
1st Subsequent Year (2014-15)	303,323.00	303,324.00	0.0%	No
2nd Subsequent Year (2015-16)	288,866.00	288,866.00	0.0%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2013-14)	205,026.00	308,373.00	50.4%	Yes
1st Subsequent Year (2014-15)	186,738.00	280,866.00	50.4%	Yes
2nd Subsequent Year (2015-16)	170,081.00	255,813.00	50.4%	Yes

Explanation:
(required if Yes)

The district recieved more categorial funds due to the change in Basic aide fair share calculation from the 9.2% back to the 8.92%. Also the district recieved more based on ADA.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2013-14)	1,073,269.00	1,073,269.00	0.0%	No
1st Subsequent Year (2014-15)	909,884.00	909,885.00	0.0%	No
2nd Subsequent Year (2015-16)	587,835.00	587,836.00	0.0%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2013-14)	325,681.00	315,076.00	-3.3%	No
1st Subsequent Year (2014-15)	253,573.00	217,833.00	-14.1%	Yes
2nd Subsequent Year (2015-16)	253,573.00	195,382.00	-22.9%	Yes

Explanation:
(required if Yes)

The decrease is mostly due to one time carryovers adn shift in expenditure cost from supplies to other services.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2013-14)	1,463,133.00	1,576,045.00	7.7%	Yes
1st Subsequent Year (2014-15)	1,337,029.00	1,449,941.00	8.4%	Yes
2nd Subsequent Year (2015-16)	1,172,200.00	1,285,112.00	9.6%	Yes

Explanation:
(required if Yes)

The increase are mostly due to one time carryovers and slightly due to a shift between object codes (due to program priority shifts in expenditures).

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 (2013-14)	1,596,836.00	1,700,183.00	6.5%	Not Met
1st Subsequent Year (2014-15)	1,399,945.00	1,494,075.00	6.7%	Not Met
2nd Subsequent Year (2015-16)	1,046,782.00	1,132,515.00	8.2%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2013-14)	1,788,814.00	1,891,121.00	5.7%	Not Met
1st Subsequent Year (2014-15)	1,590,602.00	1,667,774.00	4.9%	Met
2nd Subsequent Year (2015-16)	1,425,773.00	1,480,494.00	3.8%	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)

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

The district recieved more categorical funds due to the change in Basic aide fair share calculation from the 9.2% back to the 8.92%. Also the district recieved more based on ADA.

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 decrease is mostly due to one time carryovers adn shift in expenditure cost from supplies to other services.

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

The increase are mostly due to one time carryovers and slightly due to a shift between object codes (due to program priority shifts in expenditures).

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: AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.

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	59,521.75	266,009.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		266,009.00	

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

- Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
- 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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Available Reserve Percentages (Criterion 10C, Line 9)	20.1%	21.2%	15.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	6.7%	7.1%	5.0%

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 (2013-14)	(254,866.00)	3,687,250.00	6.9%	Not Met
1st Subsequent Year (2014-15)	118,803.00	3,019,992.00	N/A	Met
2nd Subsequent Year (2015-16)	(131,443.00)	2,939,082.00	4.5%	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)

During the budget adoption board meeting the board voted to increase district wide expenditures for one year in order to provide resources to district wide schools/program during a transitional year.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2013-14)	1,241,211.44	Met
1st Subsequent Year (2014-15)	1,360,011.48	Met
2nd Subsequent Year (2015-16)	1,228,568.48	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2013-14)	1,043,274.48	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)

2013-14 Second Interim
General Fund
School District Criteria and Standards Review

Sausalito Marin City Elementary
Marin County

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 \$63,000 (greater of)	0	to 300
4% or \$63,000 (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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B)	141	141	141
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

No

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

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

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	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.

1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)
4. Reserve Standard Percentage Level
5. Reserve Standard - by Percent (Line B3 times Line B4)
6. Reserve Standard - by Amount (\$63,000 for districts with less than 1,001 ADA, else 0)
7. District's Reserve Standard (Greater of Line B5 or Line B6)

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	6,186,661.00	5,193,580.96	4,815,488.00
	0.00		
	6,186,661.00	5,193,580.96	4,815,488.00
	5%	5%	5%
	309,333.05	259,679.05	240,774.40
	63,000.00	63,000.00	63,000.00
	309,333.05	259,679.05	240,774.40

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	0.00	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,241,208.48	1,100,332.14	728,113.31
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	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	1,241,208.48	1,100,332.14	728,113.31
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	20.06%	21.19%	15.12%
District's Reserve Standard (Section 10B, Line 7):	309,333.05	259,679.05	240,774.40
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?

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

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)?

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

S5. Contributions

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

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

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

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

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the Second Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2013-14)	(1,120,613.00)	(957,292.00)	-14.6%	(163,321.00)	Not Met
1st Subsequent Year (2014-15)	(1,210,262.00)	(1,033,875.00)	-14.6%	(176,387.00)	Not Met
2nd Subsequent Year (2015-16)	(1,307,083.00)	(1,116,585.00)	-14.6%	(190,498.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2013-14)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2013-14)	311,759.00	311,759.00	0.0%	0.00	Met
1st Subsequent Year (2014-15)	306,000.00	306,000.00	0.0%	0.00	Met
2nd Subsequent Year (2015-16)	356,000.00	356,000.00	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)

Shifting in expenditures largely due to program/services/excess cost decrease. For example direct hires within the district rather than consultin with outside agency.

- 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)

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 issued a new COP in February/March of 2013, increasing the annual payment amounts.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	30,000.00	20,625.00
b. OPEB unfunded actuarial accrued liability (UAAL)	0.00	0.00

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

	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	December 2013	February 2014

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2013-14)	0.00	0.00
1st Subsequent Year (2014-15)	0.00	0.00
2nd Subsequent Year (2015-16)	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 (2013-14)	0.00	0.00
1st Subsequent Year (2014-15)	0.00	0.00
2nd Subsequent Year (2015-16)	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2013-14)	0.00	0.00
1st Subsequent Year (2014-15)	0.00	0.00
2nd Subsequent Year (2015-16)	0.00	0.00
d. Number of retirees receiving OPEB benefits		
Current Year (2013-14)	2	2
1st Subsequent Year (2014-15)	2	2
2nd Subsequent Year (2015-16)	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 (2013-14)
 - 1st Subsequent Year (2014-15)
 - 2nd Subsequent Year (2015-16)
- b. Amount contributed (funded) for self-insurance programs
 - Current Year (2013-14)
 - 1st Subsequent Year (2014-15)
 - 2nd Subsequent Year (2015-16)

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

4. Comments:

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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?

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) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	13.0	13.0	11.0	11.0

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

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?

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?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement	23,901	0	0
% change in salary schedule from prior year	2.5%		

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

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Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
---------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
---------------------------	----------------------------------	----------------------------------

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

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

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

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

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Certificated (Non-management) Step and Column Adjustments

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
---------------------------	----------------------------------	----------------------------------

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

Yes	Yes	Yes
27,300	33,783	25,965
1.5%	1.5%	1.5%

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
---------------------------	----------------------------------	----------------------------------

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

Yes	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.

Classified (Non-management) Salary and Benefit Negotiations	Prior Year (2nd Interim)	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2012-13)	(2013-14)	(2014-15)	(2015-16)
Number of classified (non-management) FTE positions	12.7	13.0	13.0	13.0

1a. Have any salary and benefit negotiations been settled since first interim projections?
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?
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?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2013-14)	(2014-15)	(2015-16)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

Multiyear Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

7. Amount included for any tentative salary schedule increases	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2013-14)	(2014-15)	(2015-16)
	0	0	0

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
10,191	10,191	10,191
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

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

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

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

No		
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Classified (Non-management) Step and Column Adjustments

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
9,912	11,487	7,596
2.5%	2.5%	2.5%

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	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.):

2013-14 Second Interim
General Fund
School District Criteria and Standards Review

Sausalito Marin City Elementary
Marin County

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?
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) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of management, supervisor, and confidential FTE positions	6.4	6.4	5.6	5.6

- 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.
- 1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	No	No	No
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Cost of a one percent increase in salary and statutory benefits	0	0	0
Amount included for any tentative salary schedule increases			

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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	10,191	10,191	10,191
Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments	9,912	11,487	7,596
Percent change in step and column over prior year	2.5%	2.5%	2.5%

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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
Total cost of other benefits	8,400	8,400	8,400
Percent change in cost of other benefits over prior year	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?

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)

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

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

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

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?

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

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

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

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

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

Comments:
(optional)

The district hired a new Superintendent in July of 2013, Steve Van Zant. Prior to that the district had a interim-Superintendent, Valerie Pitts.

2013-2014 SECOND INERIM

GENERAL FUND

FORM 01

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

2013-14 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	3,176,605.00	4,022,170.00	2,635,977.56	4,041,694.00	19,524.00	0.5%
2) Federal Revenue		8100-8299	14,187.00	14,187.00	0.00	14,187.00	0.00	0.0%
3) Other State Revenue		8300-8599	562,720.00	16,816.00	7,638.93	16,816.00	0.00	0.0%
4) Other Local Revenue		8600-8799	338,055.00	316,979.00	105,494.54	316,979.00	0.00	0.0%
5) TOTAL, REVENUES			4,091,567.00	4,370,152.00	2,749,111.03	4,389,676.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,062,467.00	1,254,878.00	628,662.01	1,254,878.00	0.00	0.0%
2) Classified Salaries		2000-2999	445,053.00	463,082.00	256,541.55	468,082.00	(5,000.00)	-1.1%
3) Employee Benefits		3000-3999	453,826.00	510,237.00	259,918.65	511,686.00	(1,449.00)	-0.3%
4) Books and Supplies		4000-4999	89,769.00	146,055.00	94,443.72	146,255.00	(200.00)	-0.1%
5) Services and Other Operating Expenditures		5000-5999	641,916.00	514,582.00	230,975.21	546,682.00	(32,100.00)	-6.2%
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	469,400.00	469,400.00	326,617.87	469,400.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(20,517.00)	(21,492.00)	0.00	(21,492.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			3,141,914.00	3,336,742.00	1,797,159.01	3,375,491.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			949,653.00	1,033,410.00	951,952.02	1,014,185.00		
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	283,600.00	311,759.00	280,767.00	311,759.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,113,021.00)	(1,120,613.00)	0.00	(957,292.00)	163,321.00	-14.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,396,621.00)	(1,432,372.00)	(280,767.00)	(1,269,051.00)		

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)			(446,968.00)	(398,962.00)	671,185.02	(254,866.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,514,865.81	1,514,865.81		1,514,865.81	0.00	0.0%
b) Audit Adjustments		9793	(18,791.33)	(18,791.33)		(18,791.33)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,496,074.48	1,496,074.48		1,496,074.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,496,074.48	1,496,074.48		1,496,074.48		
2) Ending Balance, June 30 (E + F1e)			1,049,106.48	1,097,112.48		1,241,208.48		
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								
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	1,049,106.48	1,097,112.48		1,241,208.48		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	161,121.00	899,524.00	593,687.00	875,930.00	(23,594.00)	-2.6%
Education Protection Account State Aid - Current Year		8012	24,650.00	27,468.00	13,734.00	27,468.00	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	31,632.00	30,716.00	15,535.38	31,026.00	310.00	1.0%
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	4,712,696.00	4,727,637.00	2,626,356.71	4,740,002.00	12,365.00	0.3%
Unsecured Roll Taxes		8042	108,662.00	102,557.00	102,060.13	103,373.00	816.00	0.8%
Prior Years' Taxes		8043	5,905.00	4,582.00	3,860.34	4,582.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF/Revenue Limit Sources			5,044,666.00	5,792,484.00	3,355,233.56	5,782,381.00	(10,103.00)	-0.2%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/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 LCFF/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	(1,847,639.00)	(1,749,892.00)	(719,256.00)	(1,720,265.00)	29,627.00	-1.7%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			3,176,605.00	4,022,170.00	2,635,977.56	4,041,694.00	19,524.00	0.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	14,187.00	14,187.00	0.00	14,187.00	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	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title 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						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			14,187.00	14,187.00	0.00	14,187.00	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	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	3,329.00	3,329.00	3,329.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	13,086.00	13,487.00	4,309.93	13,487.00	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						
Specialized Secondary	7370	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						

2013-14 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
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)
TOTAL, OTHER STATE REVENUE			562,720.00	16,816.00	7,638.93	16,816.00	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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF/RL Deduction								
		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF/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	9,639.00	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	82,920.00	82,920.00	48,652.50	82,920.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	574.64	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	62,597.00	17,634.00	0.00	17,634.00	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	169,157.00	186,791.00	18,167.00	186,791.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/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	21,381.00	27,634.00	28,461.40	27,634.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			338,055.00	316,979.00	105,494.54	316,979.00	0.00	0.0%

2013-14 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
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 Teachers' Salaries		1100	876,057.00	903,467.00	426,374.49	903,467.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	151,410.00	316,410.00	178,322.50	316,410.00	0.00	0.0%
Other Certificated Salaries		1900	35,000.00	35,001.00	23,965.02	35,001.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,062,467.00	1,254,878.00	628,662.01	1,254,878.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	25,790.00	49,004.00	15,667.47	49,004.00	0.00	0.0%
Classified Support Salaries		2200	131,453.00	131,453.00	79,536.72	136,453.00	(5,000.00)	-3.8%
Classified Supervisors' and Administrators' Salaries		2300	118,000.00	118,000.00	68,833.31	118,000.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	118,274.00	118,645.00	64,779.66	118,645.00	0.00	0.0%
Other Classified Salaries		2900	51,536.00	45,980.00	27,724.39	45,980.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			445,053.00	463,082.00	256,541.55	468,082.00	(5,000.00)	-1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	87,666.00	103,527.00	49,400.79	103,527.00	0.00	0.0%
PERS		3201-3202	50,762.00	54,754.00	26,630.59	55,326.00	(572.00)	-1.0%
OASDI/Medicare/Alternative		3301-3302	48,723.00	54,534.00	28,161.34	54,917.00	(383.00)	-0.7%
Health and Welfare Benefits		3401-3402	208,931.00	233,699.00	114,448.47	233,699.00	0.00	0.0%
Unemployment Insurance		3501-3502	776.00	867.00	444.17	870.00	(3.00)	-0.3%
Workers' Compensation		3601-3602	34,994.00	40,268.00	20,640.15	40,384.00	(116.00)	-0.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	21,974.00	22,588.00	20,193.14	22,963.00	(375.00)	-1.7%
TOTAL, EMPLOYEE BENEFITS			453,826.00	510,237.00	259,918.65	511,686.00	(1,449.00)	-0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	10,000.00	10,000.00	9,435.89	10,000.00	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	44,161.00	81,447.00	31,452.78	81,647.00	(200.00)	-0.2%
Noncapitalized Equipment		4400	35,608.00	54,608.00	53,555.05	54,608.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			89,769.00	146,055.00	94,443.72	146,255.00	(200.00)	-0.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,430.00	13,187.00	2,531.01	13,187.00	0.00	0.0%
Dues and Memberships		5300	8,710.00	11,010.00	9,215.00	11,010.00	0.00	0.0%
Insurance		5400-5450	42,902.00	42,902.00	40,381.00	42,902.00	0.00	0.0%
Operations and Housekeeping Services		5500	122,000.00	122,000.00	61,229.29	122,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,300.00	25,781.00	13,711.89	45,781.00	(20,000.00)	-77.6%
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	402,039.00	255,167.00	80,200.80	267,267.00	(12,100.00)	-4.0%
Communications		5900	41,535.00	44,535.00	23,706.22	44,535.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			641,916.00	514,582.00	230,975.21	546,682.00	(32,100.00)	-6.0%

2013-14 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
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)
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	450,000.00	450,000.00	307,219.00	450,000.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	2,884.00	2,884.00	2,216.40	2,884.00	0.00	0.0%
Other Debt Service - Principal		7439	16,516.00	16,516.00	17,182.47	16,516.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			469,400.00	469,400.00	326,617.87	469,400.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(20,517.00)	(21,492.00)	0.00	(21,492.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(20,517.00)	(21,492.00)	0.00	(21,492.00)	0.00	0.0%
TOTAL, EXPENDITURES			3,141,914.00	3,336,742.00	1,797,159.01	3,375,491.00	(38,749.00)	-1.2%

2013-14 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Sausalito Marin City Elementary
Marin County

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								
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	50,000.00	50,000.00	50,000.00	50,000.00	0.00	0.0%
To: Cafeteria Fund		7616	42,833.00	70,992.00	40,000.00	70,992.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	190,767.00	190,767.00	190,767.00	190,767.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT								
OTHER SOURCES/USES								
SOURCES								
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
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								
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								
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,113,021.00)	(1,120,613.00)	0.00	(957,292.00)	163,321.00	-14.0%
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								
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)								
			(1,396,621.00)	(1,432,372.00)	(280,767.00)	(1,269,051.00)	163,321.00	-11.0%

2013-14 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/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	312,169.00	304,354.00	97,823.02	304,354.00	0.00	0.0%
3) Other State Revenue		8300-8599	337,624.00	188,210.00	157,784.43	291,557.00	103,347.00	54.9%
4) Other Local Revenue		8600-8799	735,319.00	756,290.00	360,292.31	756,290.00	0.00	0.0%
5) TOTAL, REVENUES			1,405,534.00	1,269,276.00	615,899.76	1,372,623.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	564,405.00	565,152.00	279,824.62	564,452.00	700.00	0.1%
2) Classified Salaries		2000-2999	379,341.00	329,887.00	186,761.27	327,682.00	2,205.00	0.7%
3) Employee Benefits		3000-3999	272,594.00	248,399.00	132,159.49	247,323.00	1,076.00	0.4%
4) Books and Supplies		4000-4999	74,166.00	179,626.00	30,555.51	168,821.00	10,805.00	6.0%
5) Services and Other Operating Expenditures		5000-5999	949,360.00	948,551.00	341,310.10	1,029,363.00	(80,812.00)	-8.5%
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			25,053.00	140,278.00	126,000.00	47.3%
		7400-7499	266,278.00	266,278.00	0.00	21,492.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	20,517.00	21,492.00	0.00	21,492.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,526,661.00	2,559,385.00	995,663.99	2,499,411.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,121,127.00)	(1,290,109.00)	(379,764.23)	(1,126,788.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out								
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		8980-8999	1,113,021.00	1,120,613.00	0.00	957,292.00	(163,321.00)	-14.6%
3) Contributions			1,113,021.00	1,120,613.00	0.00	957,292.00		
4) TOTAL, OTHER FINANCING SOURCES/USES								

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)			(8,106.00)	(169,496.00)	(379,764.23)	(169,496.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance		9791	169,498.96	169,498.96		169,498.96	0.00	0.0%
a) As of July 1 - Unaudited		9793	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments			169,498.96	169,498.96		169,498.96		
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00		0.00	0.00	0.0%
d) Other Restatements			169,498.96	169,498.96		169,498.96		
e) Adjusted Beginning Balance (F1c + F1d)			161,392.96	2.96		2.96		
2) Ending Balance, June 30 (E + F1e)								
Components of Ending Fund Balance								
a) Nonspendable		9711	0.00	0.00		0.00		
Revolving Cash		9712	0.00	0.00		0.00		
Stores		9713	0.00	0.00		0.00		
Prepaid Expenditures		9719	0.00	0.00		0.00		
All Others		9740	161,392.96	2.96		2.96		
b) Restricted								
c) Committed		9750	0.00	0.00		0.00		
Stabilization Arrangements		9760	0.00	0.00		0.00		
Other Commitments								
d) Assigned		9780	0.00	0.00		0.00		
Other Assignments								
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2013-14 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, 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)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment		8011	0.00	0.00	0.00	0.00		
State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8015	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8019	0.00	0.00	0.00	0.00		
State Aid - Prior Years								
Tax Relief Subventions		8021	0.00	0.00	0.00	0.00		
Homeowners' Exemptions		8022	0.00	0.00	0.00	0.00		
Timber Yield Tax		8029	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes								
County & District Taxes		8041	0.00	0.00	0.00	0.00		
Secured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8043	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8044	0.00	0.00	0.00	0.00		
Supplemental Taxes								
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)		8081	0.00	0.00	0.00	0.00		
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes								
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF/Revenue Limit Sources			0.00	0.00	0.00	0.00		
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091			0.00	0.00	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 LCFF/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	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, LCFF/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	74,527.00	74,527.00	(0.98)	74,527.00	0.00	0.0%
Special Education Discretionary Grants		8182	10,527.00	10,527.00	0.00	10,527.00	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%
Revenue 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: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	199,139.00	193,078.00	86,210.00	193,078.00	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	24,926.00	23,172.00	11,614.00	23,172.00	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	400.00	400.00	0.00	400.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	2,650.00	2,650.00	0.00	2,650.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			312,169.00	304,354.00	97,823.02	304,354.00	0.00	0.0%
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	455.00	455.00	0.00	0.00	(455.00)	-100.0%
Economic Impact Aid	7090-7091	8311	174,428.00	0.00	0.00	0.00	0.00	0.0%
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	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	3,238.00	3,852.00	614.01	3,852.00	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	124,234.00	124,234.00	80,752.42	124,234.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
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%

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)
TOTAL, OTHER STATE REVENUE			337,624.00	188,210.00	157,784.43	291,557.00	103,347.00	54.9%

2013-14 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Sausalito Marin City Elementary
Marin County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes							0.00	0.0%
Other Restricted Levies		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes							0.00	0.0%
Non-Ad Valorem Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Other							0.00	0.0%
Community Redevelopment Funds		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Not Subject to LCFF/RL Deduction							0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Limit Taxes							0.00	0.0%
Sales		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments							0.00	0.0%
Fees and Contracts		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Fees		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	20,129.00	0.00	20,129.00	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		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Plus: Misc Funds Non-LCFF/Revenue Limit		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8699	535,233.00	536,075.00	263,700.31	536,075.00	0.00	0.0%
All Other Local Revenue		8710	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In								
Transfers Of Apportionments							0.00	0.0%
Special Education SELPA Transfers		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From Districts or Charter Schools	6500	8792	200,086.00	200,086.00	96,592.00	200,086.00	0.00	0.0%
From County Offices	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500						0.00	0.0%
ROC/P Transfers		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From Districts or Charter Schools	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360						0.00	0.0%
Other Transfers of Apportionments		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From Districts or Charter Schools	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8799	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others			756,290.00	756,290.00	360,292.31	756,290.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,405,534.00	1,269,276.00	615,899.76	1,372,623.00	103,347.00	

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	295,495.00	219,307.00	118,145.47	218,607.00	700.00	0.3%
Certificated Pupil Support Salaries		1200	87,909.00	150,814.00	78,265.84	150,814.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	112,001.00	123,031.00	76,313.31	123,031.00	0.00	0.0%
Other Certificated Salaries		1900	69,000.00	72,000.00	7,100.00	72,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			564,405.00	565,152.00	279,824.62	564,452.00	700.00	0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	210,453.00	177,658.00	100,031.50	177,658.00	0.00	0.0%
Classified Support Salaries		2200	67,431.00	66,430.00	30,828.45	61,430.00	5,000.00	7.5%
Classified Supervisors' and Administrators' Salaries		2300	85,799.00	85,799.00	50,049.44	85,799.00	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	15,658.00	0.00	5,851.88	2,795.00	(2,795.00)	New
TOTAL, CLASSIFIED SALARIES			379,341.00	329,887.00	186,761.27	327,682.00	2,205.00	0.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	45,827.00	44,568.00	22,698.01	44,568.00	0.00	0.0%
PERS		3201-3202	44,436.00	38,094.00	20,035.79	37,521.00	573.00	1.5%
OASDI/Medicare/Alternative		3301-3302	37,909.00	33,329.00	17,903.12	32,946.00	383.00	1.1%
Health and Welfare Benefits		3401-3402	117,676.00	107,531.00	58,667.85	107,531.00	0.00	0.0%
Unemployment Insurance		3501-3502	489.00	436.00	233.79	433.00	3.00	0.7%
Workers' Compensation		3601-3602	22,057.00	20,241.00	10,879.24	20,124.00	117.00	0.6%
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	4,200.00	4,200.00	1,741.69	4,200.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			272,594.00	248,399.00	132,159.49	247,323.00	1,076.00	0.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,238.00	3,852.00	0.00	3,852.00	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	68,032.00	172,878.00	30,055.51	162,073.00	10,805.00	6.3%
Noncapitalized Equipment		4400	2,896.00	2,896.00	500.00	2,896.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			74,166.00	179,626.00	30,555.51	168,821.00	10,805.00	6.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	33,103.00	21,103.00	0.00	21,103.00	0.00	0.0%
Travel and Conferences		5200	12,383.00	30,479.00	6,190.45	38,584.00	(8,105.00)	-26.6%
Dues and Memberships		5300	2,392.00	12,417.00	12,416.69	12,417.00	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	76,115.00	76,115.00	32,123.18	105,221.00	(29,106.00)	-38.2%
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	825,367.00	808,437.00	290,579.78	852,038.00	(43,601.00)	-5.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			945,968.00	948,551.00	341,310.10	1,029,363.00	(80,812.00)	-8.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	236,002.00	236,002.00	0.00	110,002.00	126,000.00	53.4%
Payments to JPAs		7143	30,276.00	30,276.00	25,053.00	30,276.00	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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		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)			266,278.00	266,278.00	25,053.00	140,278.00	126,000.00	47.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	20,517.00	21,492.00	0.00	21,492.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			20,517.00	21,492.00	0.00	21,492.00	0.00	0.0%
TOTAL, EXPENDITURES			2,526,661.00	2,559,385.00	995,663.99	2,499,411.00	59,974.00	2.3%

2013-14 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, 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)
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	1,113,021.00	1,120,613.00	0.00	957,292.00	(163,321.00)	-14.6%
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			1,113,021.00	1,120,613.00	0.00	957,292.00	(163,321.00)	-14.6%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,113,021.00	1,120,613.00	0.00	957,292.00	163,321.00	-14.6%

2013-14 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) LCFF/Revenue Limit Sources		8010-8099	3,197,027.00	4,042,592.00	2,635,977.56	4,062,116.00	19,524.00	0.5%
2) Federal Revenue		8100-8299	326,356.00	318,541.00	97,823.02	318,541.00	0.00	0.0%
3) Other State Revenue		8300-8599	900,344.00	205,026.00	165,423.36	308,373.00	103,347.00	50.4%
4) Other Local Revenue		8600-8799	1,073,374.00	1,073,269.00	465,786.85	1,073,269.00	0.00	0.0%
5) TOTAL, REVENUES			5,497,101.00	5,639,428.00	3,365,010.79	5,762,299.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,626,872.00	1,820,030.00	908,486.63	1,819,330.00	700.00	0.0%
2) Classified Salaries		2000-2999	824,394.00	792,969.00	443,302.82	795,764.00	(2,795.00)	-0.4%
3) Employee Benefits		3000-3999	726,420.00	758,636.00	392,078.14	759,009.00	(373.00)	0.0%
4) Books and Supplies		4000-4999	163,935.00	325,681.00	124,999.23	315,076.00	10,605.00	3.3%
5) Services and Other Operating Expenditures		5000-5999	1,591,276.00	1,463,133.00	572,285.31	1,576,045.00	(112,912.00)	-7.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	735,678.00	735,678.00	351,670.87	609,678.00	126,000.00	17.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,668,575.00	5,896,127.00	2,792,823.00	5,874,902.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(171,474.00)	(256,699.00)	572,187.79	(112,603.00)		
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	283,600.00	311,759.00	280,767.00	311,759.00	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			(283,600.00)	(311,759.00)	(280,767.00)	(311,759.00)		

2013-14 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(455,074.00)	(568,458.00)	291,420.79	(424,362.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance						1,684,364.77	0.00	0.0%
a) As of July 1 - Unaudited		9791	1,684,364.77	1,684,364.77				
b) Audit Adjustments		9793	(18,791.33)	(18,791.33)		(18,791.33)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,665,573.44	1,665,573.44		1,665,573.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,665,573.44	1,665,573.44		1,665,573.44		
2) Ending Balance, June 30 (E + F1e)			1,210,499.44	1,097,115.44		1,241,211.44		
Components of Ending Fund Balance								
a) Nonspendable						0.00		
Revolving Cash		9711	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	161,392.96	2.96		2.96		
c) Committed						0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned						0.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated						0.00		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	1,049,106.48	1,097,112.48		1,241,208.48		

2013-14 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)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment		8011	161,121.00	899,524.00	593,687.00	875,930.00	(23,594.00)	-2.6%
State Aid - Current Year		8012	24,650.00	27,468.00	13,734.00	27,468.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8015	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8019	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years								
Tax Relief Subventions		8021	31,632.00	30,716.00	15,535.38	31,026.00	310.00	1.0%
Homeowners' Exemptions		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8029	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes								
County & District Taxes		8041	4,712,696.00	4,727,637.00	2,626,356.71	4,740,002.00	12,365.00	0.3%
Secured Roll Taxes		8042	108,662.00	102,557.00	102,060.13	103,373.00	816.00	0.8%
Unsecured Roll Taxes		8043	5,905.00	4,582.00	3,860.34	4,582.00	0.00	0.0%
Prior Years' Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes								
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)		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes								
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF/Revenue Limit Sources			5,044,666.00	5,792,484.00	3,355,233.56	5,782,381.00	(10,103.00)	-0.2%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/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 LCFF/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	(1,847,639.00)	(1,749,892.00)	(719,256.00)	(1,720,265.00)	29,627.00	-1.7%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			3,197,027.00	4,042,592.00	2,635,977.56	4,062,116.00	19,524.00	0.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	14,187.00	14,187.00	0.00	14,187.00	0.00	0.0%
Special Education Entitlement		8181	74,527.00	74,527.00	(0.98)	74,527.00	0.00	0.0%
Special Education Discretionary Grants		8182	10,527.00	10,527.00	0.00	10,527.00	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%
Other Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

2013-14 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: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	199,139.00	193,078.00	86,210.00	193,078.00	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	24,926.00	23,172.00	11,614.00	23,172.00	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	400.00	400.00	0.00	400.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	2,650.00	2,650.00	0.00	2,650.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			326,356.00	318,541.00	97,823.02	318,541.00	0.00	0.0%
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	455.00	455.00	0.00	0.00	(455.00)	-100.0%
Economic Impact Aid	7090-7091	8311	174,428.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	3,329.00	3,329.00	3,329.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi:		8560	16,324.00	17,339.00	4,923.94	17,339.00	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								
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	124,234.00	124,234.00	80,752.42	124,234.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
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%

2013-14 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)
TOTAL, OTHER STATE REVENUE			900,344.00	205,026.00	165,423.36	308,373.00	103,347.00	50.4%

2013-14 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF/RL Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/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	9,639.00	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	82,920.00	82,920.00	48,652.50	82,920.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	574.64	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	62,597.00	37,763.00	0.00	37,763.00	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	169,157.00	186,791.00	18,167.00	186,791.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/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	556,614.00	563,709.00	292,161.71	563,709.00	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	200,086.00	200,086.00	96,592.00	200,086.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,073,314.00	1,073,269.00	465,786.85	1,073,269.00	0.00	0.0%

2013-14 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	1,171,552.00	1,122,774.00	544,519.96	1,122,074.00	700.00	0.1%
Certificated Pupil Support Salaries		1200	87,909.00	150,814.00	78,265.84	150,814.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	263,411.00	439,441.00	254,635.81	439,441.00	0.00	0.0%
Other Certificated Salaries		1900	104,000.00	107,001.00	31,065.02	107,001.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,626,872.00	1,820,030.00	908,486.63	1,819,330.00	700.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	236,243.00	226,662.00	115,698.97	226,662.00	0.00	0.0%
Classified Support Salaries		2200	198,884.00	197,883.00	110,365.17	197,883.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	203,799.00	203,799.00	118,882.75	203,799.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	118,274.00	118,645.00	64,779.66	118,645.00	0.00	0.0%
Other Classified Salaries		2900	67,194.00	45,980.00	33,576.27	48,775.00	(2,795.00)	-6.1%
TOTAL, CLASSIFIED SALARIES			824,394.00	792,969.00	443,302.82	795,764.00	(2,795.00)	-0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	133,493.00	148,095.00	72,098.80	148,095.00	0.00	0.0%
PERS		3201-3202	95,198.00	92,848.00	46,666.38	92,847.00	1.00	0.0%
OASDI/Medicare/Alternative		3301-3302	86,632.00	87,863.00	46,064.46	87,863.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	326,607.00	341,230.00	173,116.32	341,230.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,265.00	1,303.00	677.96	1,303.00	0.00	0.0%
Workers' Compensation		3601-3602	57,051.00	60,509.00	31,519.39	60,508.00	1.00	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	26,174.00	26,788.00	21,934.83	27,163.00	(375.00)	-1.4%
TOTAL, EMPLOYEE BENEFITS			726,420.00	758,636.00	392,078.14	759,009.00	(373.00)	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	13,238.00	13,852.00	9,435.89	13,852.00	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	112,193.00	254,325.00	61,508.29	243,720.00	10,605.00	4.2%
Noncapitalized Equipment		4400	38,504.00	57,504.00	54,055.05	57,504.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			163,935.00	325,681.00	124,999.23	315,076.00	10,605.00	3.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	33,103.00	21,103.00	0.00	21,103.00	0.00	0.0%
Travel and Conferences		5200	18,813.00	43,666.00	8,721.46	51,771.00	(8,105.00)	-18.6%
Dues and Memberships		5300	11,102.00	23,427.00	21,631.69	23,427.00	0.00	0.0%
Insurance		5400-5450	42,902.00	42,902.00	40,381.00	42,902.00	0.00	0.0%
Operations and Housekeeping Services		5500	122,000.00	122,000.00	61,229.29	122,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	94,415.00	101,896.00	45,835.07	151,002.00	(49,106.00)	-48.2%
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	1,227,406.00	1,063,604.00	370,780.58	1,119,305.00	(55,701.00)	-5.2%
Communications		5900	41,535.00	44,535.00	23,706.22	44,535.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,591,276.00	1,463,133.00	572,285.31	1,576,045.00	(112,912.00)	-7.7%

2013-14 Second Interim
General Fund
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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	236,002.00	236,002.00	0.00	110,002.00	126,000.00	53.4%
Payments to JPAs		7143	30,276.00	30,276.00	25,053.00	30,276.00	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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service		7299	450,000.00	450,000.00	307,219.00	450,000.00	0.00	0.0%
Debt Service - Interest		7438	2,884.00	2,884.00	2,216.40	2,884.00	0.00	0.0%
Other Debt Service - Principal		7439	16,516.00	16,516.00	17,182.47	16,516.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			735,678.00	735,678.00	351,670.87	609,678.00	126,000.00	17.1%
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, EXPENDITURES			5,668,575.00	5,896,127.00	2,792,823.00	5,874,902.00	21,225.00	0.4%

2013-14 Second Interim
General Fund
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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	50,000.00	50,000.00	50,000.00	50,000.00	0.00	0.0%
To: Cafeteria Fund		7616	42,833.00	70,992.00	40,000.00	70,992.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	190,767.00	190,767.00	190,767.00	190,767.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			283,600.00	311,759.00	280,767.00	311,759.00	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	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)			(283,600.00)	(311,759.00)	(280,767.00)	(311,759.00)	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2013-14 Projected Year Totals</u>
6300	Lottery: Instructional Materials	0.66
7090	Economic Impact Aid (EIA): State Compensa	0.69
9010	Other Restricted Local	1.61
Total, Restricted Balance		<u>2.96</u>

2013-2014 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	123.25	123.25	141.26	141.26	18.01	15%
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	123.25	123.25	141.26	141.26	18.01	15%
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)	123.25	123.25	141.26	141.26	18.01	15%
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	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%
BASIC AID OPEN ENROLLMENT						
26. Regular Elementary and High School ADA	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.

2013-2014 SECOND INERIM
GENERAL FUND
CASH FLOW WORKSHEET

Second Interim
2013-14 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)

21 65474 000000
Form CASH

arin City Elementary
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	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ALS THROUGH THE MONTH OF (Enter Month Name):	November									
STARTING CASH			1,505,531.00	1,330,506.00	1,132,486.00	727,662.00	531,727.00	81,719.00	2,267,830.05	1,750,976.49
RECEIPTS										
F/Revenue Limit Sources										
Principal Apportionment	8010-8019		134,929.00	134,929.00	141,796.00	134,929.00				59,327.00
Property Taxes	8020-8079					98,157.00		2,538,695.72	36,646.04	
Miscellaneous Funds	8080-8099				(258,932.00)	(115,081.00)	(115,081.00)	(115,081.00)	(115,081.00)	(195,855.00)
General Revenue	8100-8299				4,893.00			3,873.85	78,137.94	711.86
Federal State Revenue	8300-8599				92,952.00	1,015.00	12,317.00		9,862.39	18,776.00
Federal Local Revenue	8600-8799		7,058.00	69,422.00	46,729.00	13,676.00		107,813.14	108,300.94	375,073.86
Fund Transfers In	8910-8929									
Other Financing Sources	8930-8979									
TOTAL RECEIPTS			141,987.00	204,351.00	27,438.00	132,696.00	(102,764.00)	2,535,301.71	117,866.31	258,033.72
DISBURSEMENTS										
Allocated Salaries	1000-1999		33,880.00	63,871.00	173,826.00	158,263.00	160,933.00	159,036.00	167,734.37	174,186.85
Classified Salaries	2000-2999		39,116.00	53,544.00	79,126.00	68,069.00	67,180.00	68,224.00	67,050.21	66,560.58
Employee Benefits	3000-3999		46,055.00	40,286.00	62,937.00	58,152.00	66,539.00	62,917.00	64,164.33	63,939.27
Books and Supplies	4000-4999		1,226.00	30,945.00	36,060.00	7,904.00	39,610.00	23,905.00	39,478.00	36,954.00
Utilities	5000-5999		2,406.00	128,484.00	71,509.00	75,121.00	0.00	118,900.00	112,196.00	121,569.00
Capital Outlay	6000-6599									
Federal Outgo	7000-7499			82,219.00	147,615.00		9,337.00			
Fund Transfers Out	7600-7629								203,181.35	
Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			122,683.00	399,349.00	571,073.00	367,509.00	343,599.00	432,982.00	653,804.26	463,209.70
BALANCE SHEET TRANSACTIONS										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		127,731.00	140,523.00	133,745.00	18,987.00		87,889.00		
From Other Funds	9310								20,745.71	
Prepaid Expenses	9320									
Federal Expenditures	9330									
Federal Current Assets	9340									
TOTAL ASSETS		0.00	127,731.00	140,523.00	133,745.00	18,987.00	0.00	87,889.00	20,745.71	0.00
Accounts Payable	9500-9599		322,060.00	143,545.00	(5,066.00)	(19,891.00)	3,645.00	4,097.66	1,661.32	
Due To Other Funds	9610									
Federal Loans	9640									
Federal Revenues	9650									
TOTAL LIABILITIES		0.00	322,060.00	143,545.00	(5,066.00)	(19,891.00)	3,645.00	4,097.66	1,661.32	0.00
Operating										
Sense Clearing	9910									
TOTAL BALANCE SHEET TRANSACTIONS		0.00	(194,329.00)	(3,022.00)	138,811.00	38,878.00	(3,645.00)	83,791.34	19,084.39	0.00
NET INCREASE/DECREASE (C + D)			(175,025.00)	(198,020.00)	(404,824.00)	(195,935.00)	(450,008.00)	2,186,111.05	(516,853.56)	(205,175.98)
ENDING CASH (A + E)			1,330,506.00	1,132,486.00	727,662.00	531,727.00	81,719.00	2,267,830.05	1,750,976.49	1,545,800.51
ENDING CASH, PLUS CASH ADJUSTMENTS										

Second Interim
2013-14 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)

21 65474 000000
Form CASH

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	November								
A. BEGINNING CASH		1,545,800.51	909,172.83	2,315,070.88	1,654,434.77				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	59,327.00	59,327.00	59,327.00	59,327.00	60,180.00		903,398.00	903,398.00
Property Taxes	8020-8079		1,984,107.99	11,100.61	195,695.36	14,580.28		4,878,983.00	4,878,983.00
Miscellaneous Funds	8080-8099	(208,695.00)	(208,695.00)	(208,695.00)	(179,069.00)			(1,720,265.00)	(1,720,265.00)
Federal Revenue	8100-8299	61,926.82		51,719.36	108,904.63	8,373.54		318,541.00	318,541.00
Other State Revenue	8300-8599	10,821.00	18,488.61	10,841.00	29,953.00	103,347.00		308,373.00	308,373.00
Other Local Revenue	8600-8799	30,121.25	76,433.19	23,162.89	180,289.48	35,189.25		1,073,269.00	1,073,269.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		(46,498.93)	1,929,661.79	(52,544.14)	395,100.47	221,670.07	0.00	5,762,299.00	5,762,299.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	175,684.00	169,907.90	175,047.00	193,986.37	12,974.51		1,819,330.00	1,819,330.00
Classified Salaries	2000-2999	67,169.45	66,746.62	66,681.51	80,501.63	5,795.00		795,764.00	795,764.00
Employee Benefits	3000-3999	63,718.30	64,070.22	63,693.75	85,587.83	16,949.30		759,009.00	759,009.00
Books and Supplies	4000-4999	3,412.00	5,263.00	4,496.00	66,978.00	18,845.00		315,076.00	315,076.00
Services	5000-5999	280,145.00	174,561.00	257,412.00	224,688.00	9,054.00		1,576,045.00	1,576,045.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499		43,215.00	40,761.71	245,941.28	40,589.01		609,678.00	609,678.00
Interfund Transfers Out	7600-7629				108,577.65			311,759.00	311,759.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		590,128.75	523,763.74	608,091.97	1,006,260.76	104,206.82	0.00	6,186,661.00	6,186,661.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							508,875.00	
Due From Other Funds	9310							20,745.71	
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	529,620.71	
Liabilities									
Accounts Payable	9500-9599							450,051.98	
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	450,051.98	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	79,568.73	
E. NET INCREASE/DECREASE (B - C + D)		(636,627.68)	1,405,898.05	(660,636.11)	(611,160.29)	117,463.25	0.00	(344,793.27)	(424,362.00)
F. ENDING CASH (A + E)		909,172.83	2,315,070.88	1,654,434.77	1,043,274.48				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,160,737.73	

Second Interim
2013-14 INTERIM REPORT
Cashflow Worksheet - Budget Year (2)

21 65474 000000
Form CASH

salito Marin City Elementary
n County

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
TOTALS THROUGH THE MONTH OF (Enter Month Name) November										
BEGINNING CASH			1,043,274.48	999,180.48	734,276.48	280,902.91	98,078.55	(395,137.81)	1,752,511.23	1,315,383.56
RECEIPTS										
CFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		134,929.00	134,929.00	141,796.00	134,929.00				59,327.00
Property Taxes	8020-8079					98,157.00		2,568,862.00	26,646.00	0.00
Miscellaneous Funds	8080-8099				(258,932.00)	(115,081.00)	(115,081.00)	(115,081.00)	(115,081.00)	(195,855.00)
Federal Revenue	8100-8299				4,893.00			3,873.85	78,137.94	711.86
Other State Revenue	8300-8599				82,950.00	1,015.00	12,317.00			
Other Local Revenue	8600-8799		7,058.00	69,422.00	46,729.00	13,676.00		102,813.00	108,300.94	18,776.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			141,987.00	204,351.00	17,436.00	132,696.00	(102,764.00)	2,560,467.85	107,866.27	73,032.86
DISBURSEMENTS										
Certificated Salaries	1000-1999		37,980.00	67,871.00	126,174.57	125,949.36	123,816.36	122,505.15	126,785.62	129,414.53
Classified Salaries	2000-2999		39,116.00	42,804.00	68,386.00	57,329.00	56,440.00	57,484.00	56,310.21	55,820.58
Employee Benefits	3000-3999		42,055.00	31,351.00	54,002.00	49,217.00	57,604.00	53,982.00	55,229.33	55,004.27
Books and Supplies	4000-4999			25,890.00	16,870.00	15,000.00	21,500.00	2,690.00	24,980.00	15,000.00
Services	5000-5999		3,632.00	133,539.00	90,699.00	68,025.00	118,110.00	42,315.00	76,846.09	105,139.03
Capital Outlay	6000-6599									
Other Outgo	7000-7499			82,219.00	58,122.00		9,337.00	150,000.00		
Interfund Transfers Out	7600-7629								203,181.35	
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			122,783.00	383,674.00	414,253.57	315,520.36	386,807.36	428,976.15	543,332.60	360,378.41
BALANCE SHEET TRANSACTIONS										
Cash Not in Treasury	9111-9199									
Accounts Receivable	9200-9299		61,762.00	42,371.00	4,038.00			20,255.00		
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL ASSETS		0.00	61,762.00	42,371.00	4,038.00	0.00	0.00	20,255.00	0.00	0.00
Liabilities										
Accounts Payable	9500-9599		125,060.00	127,952.00	60,594.00		3,645.00	4,097.66	1,661.34	
Due To Other Funds	9610									
Current Loans	9640									
Deferred Revenues	9650									
SUBTOTAL LIABILITIES		0.00	125,060.00	127,952.00	60,594.00	0.00	3,645.00	4,097.66	1,661.34	0.00
Operating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET TRANSACTIONS		0.00	(63,298.00)	(85,581.00)	(56,556.00)	0.00	(3,645.00)	16,157.34	(1,661.34)	0.00
NET INCREASE/DECREASE										
B - C + D)			(44,094.00)	(264,904.00)	(453,373.57)	(182,824.36)	(493,216.36)	2,147,649.04	(437,127.67)	(287,345.55)
ENDING CASH (A + E)			999,180.48	734,276.48	280,902.91	98,078.55	(395,137.81)	1,752,511.23	1,315,383.56	1,028,038.01
ENDING CASH, PLUS CASH CRUALS AND ADJUSTMENTS										

Second Interim
2013-14 INTERIM REPORT
Cashflow Worksheet - Budget Year (2)

21 65474 000000
Form CASH

Salito Marin City Elementary
in County

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTALS THROUGH THE MONTH OF									
(Enter Month Name):									
November									
		1,028,038.01	2,464,184.89	1,934,166.30	1,575,540.07				
BEGINNING CASH									
RECEIPTS									
OFF/Revenue Limit Sources									
	8010-8019	59,327.00	59,327.00	59,327.00	59,327.00	83,774.00		926,992.00	926,992.00
Principal Apportionment						11,092.00		4,925,826.00	4,925,826.00
Property Taxes		2,014,274.00	11,100.00	195,695.00				(1,982,507.00)	(1,982,507.00)
Miscellaneous Funds		(242,378.00)	(242,378.00)	(242,378.00)	(242,378.00)	(97,884.00)		303,322.99	303,323.00
Federal Revenue		61,926.82		30,719.56	102,060.16	20,999.80		186,738.00	186,738.00
Other State Revenue		10,821.00	10,202.61	10,841.00	29,953.00			909,884.01	909,884.00
Other Local Revenue		43,121.45	76,433.19	23,162.89	142,094.74	86,999.80		0.00	0.00
Interfund Transfers In								0.00	0.00
All Other Financing Sources		8930-8979					0.00	5,270,256.00	5,270,256.00
TOTAL RECEIPTS		1,947,092.27	(85,315.20)	77,367.45	91,056.90	104,981.60	0.00	1,408,467.00	1,408,467.00
DISBURSEMENTS									
Certificated Salaries									
	1000-1999	126,492.48	129,333.69	126,033.84	139,670.87	26,439.53		682,560.00	682,560.00
Classified Salaries		56,429.45	56,006.22	55,941.51	69,761.63	10,731.40		652,710.00	652,710.00
Employee Benefits		63,718.30	55,135.20	54,759.75	65,587.28	15,064.87		253,573.00	253,573.00
Books and Supplies		5,499.00	31,000.00	25,840.00	19,870.00	49,434.00		1,337,031.00	1,337,031.00
Services		108,806.16	173,228.28	173,418.58	210,704.00	32,568.86		0.00	0.00
Capital Outlay								599,678.00	599,678.00
Other Outgo		150,000.00			150,000.00			306,000.00	306,000.00
Interfund Transfers Out		7600-7629			102,818.55			0.00	0.00
All Other Financing Uses		7630-7699					0.00	5,240,019.00	5,240,019.00
TOTAL DISBURSEMENTS		510,945.39	444,703.39	435,993.68	758,412.43	134,238.66	0.00		
BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not in Treasury		9111-9199						128,426.00	
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						128,426.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	323,010.00	
Liabilities									
Accounts Payable		9500-9599						0.00	
Due To Other Funds		9610						0.00	
Current Loans		9640						0.00	
Deferred Revenues		9650						323,010.00	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing		9910						(194,584.00)	
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00		
E. NET INCREASE/DECREASE (B - C + D)		1,436,146.88	(530,018.59)	(358,626.23)	(667,355.53)	(29,257.06)	0.00	(164,347.00)	30,237.00
F. ENDING CASH (A + E)		2,464,184.89	1,934,166.30	1,575,540.07	908,184.54				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								878,927.48	

2013-2014 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)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 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. LCF/Revenue Limit Sources	8010-8099	4,041,694.00	-6.05%	3,797,884.00	-7.02%	3,531,108.00
2. Federal Revenues	8100-8299	14,187.00	0.01%	14,188.00	-0.01%	14,187.00
3. Other State Revenues	8300-8599	16,816.00	-8.92%	15,316.00	-8.92%	15,950.00
4. Other Local Revenues	8600-8799	316,979.00	8.93%	345,282.00	5.70%	364,979.00
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	(957,292.00)	8.00%	(1,033,875.00)	8.00%	(1,116,585.00)
6. Total (Sum lines A1 thru A5c)		3,432,584.00	-8.55%	3,138,795.00	-10.55%	2,807,639.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,254,878.00		967,448.00
b. Step & Column Adjustment				25,536.00		19,349.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(312,966.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,254,878.00	-22.91%	967,448.00	2.00%	986,797.00
2. Classified Salaries						
a. Base Salaries				468,082.00		378,735.00
b. Step & Column Adjustment				12,829.00		11,362.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(102,176.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	468,082.00	-19.09%	378,735.00	3.00%	390,097.00
3. Employee Benefits	3000-3999	511,686.00	-16.44%	427,583.00	5.00%	448,962.00
4. Books and Supplies	4000-4999	146,255.00	-18.20%	119,636.00	0.00%	119,636.00
5. Services and Other Operating Expenditures	5000-5999	546,682.00	-7.32%	506,682.00	-5.92%	476,682.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	469,400.00	-28.55%	335,400.00	-45.62%	182,400.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(21,492.00)	0.00%	(21,492.00)	0.00%	(21,492.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	311,759.00	-1.85%	306,000.00	16.34%	356,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,687,250.00	-18.10%	3,019,992.00	-2.68%	2,939,082.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(254,866.00)		118,803.00		(131,443.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,496,074.48		1,241,208.48		1,360,011.48
2. Ending Fund Balance (Sum lines C and D1)		1,241,208.48		1,360,011.48		1,228,568.48
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		259,679.34		500,455.17
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	1,241,208.48		1,100,332.14		728,113.31
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,241,208.48		1,360,011.48		1,228,568.48

2013-14 Second Interim
General Fund
Multiyear Projections
Unrestricted

21 65474 000000
Form MYPI

Sausalito Marin City Elementary
Marin County

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 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	1,241,208.48		1,100,332.14		728,113.31
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)						
		1,241,208.48		1,100,332.14		728,113.31

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.

2014-15 Reductions in the Art Program: .8 FTE Art Teacher, misc. expenses
 2014-15 Reductions in the District Wide Program: 1.8 FTE Teacher, 2 Certificated Administration, 1.875 Custodial, reduction in classified extra duty pay, reductions in Professional Development, elimination of on-time carryover expenditures (4xxx) and reduction in supplies expenses(4xxx).
 2015-16 Reduction in Professional Consultant (5xxx).

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	20,422.00	0.00%	20,422.00	0.00%	20,422.00
2. Federal Revenues	8100-8299	304,354.00	-5.00%	289,136.00	-5.00%	274,679.00
3. Other State Revenues	8300-8599	291,557.00	-8.92%	263,550.00	-8.92%	241,863.00
4. Other Local Revenues	8600-8799	756,290.00	-25.35%	564,603.00	-60.53%	222,857.00
5. Other Financing Sources				0.00	0.00%	0.00
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	957,292.00	8.00%	1,033,875.00	8.00%	1,116,585.00
6. Total (Sum lines A1 thru A5c)		2,329,915.00	-6.71%	2,173,586.00	-13.67%	1,876,406.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				564,452.00		441,019.00
a. Base Salaries				8,947.00		6,615.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(132,380.00)		(132,268.00)
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	564,452.00	-21.87%	441,019.00	-28.49%	315,366.00
2. Classified Salaries				327,682.00		303,825.00
a. Base Salaries				7,351.00		4,557.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(31,208.00)		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	327,682.00	-7.28%	303,825.00	1.50%	308,382.00
3. Employee Benefits	3000-3999	247,323.00	-8.82%	225,518.96	-8.34%	206,712.00
4. Books and Supplies	4000-4999	168,821.00	-41.83%	98,197.00	-22.86%	75,746.00
5. Services and Other Operating Expenditures	5000-5999	1,029,363.00	-8.36%	943,259.00	-14.29%	808,430.00
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	140,278.00	0.00%	140,278.00	0.00%	140,278.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	21,492.00	0.00%	21,492.00	0.00%	21,492.00
9. Other Financing Uses				0.00	0.00%	0.00
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)		2,499,411.00	-13.04%	2,173,588.96	-13.67%	1,876,406.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(169,496.00)		(2.96)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		169,498.96		2.96		0.00
2. Ending Fund Balance (Sum lines C and D1)		2.96		0.00		0.00
3. Components of Ending Fund Balance (Form 011)				0.00		0.00
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2.96				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2.96		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 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.						
2014-15 Reductions in the Art Program: .2 FTE Art Teacher, .4 FTE Music Instruction, Art Professional Development, art/music supplies/misc. expenses						
2014-15 Reduction in Pre K to 3 Program: Teacher Extra Duty, Consultants, Professional Development, reduction in supplies (4xxx)						
2014-15 Reductions in the TSG .2 FTE Teacher, elimination of specialist and elimination of teacher extra duty reduction in supplies (4xxx)						
2015-16 Reduction in TSG: .2 FTE Teacher, 1 FTE Certificated Administration and elimination of all remaining supplies/professional consultants funds (4xxx-5xxx)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	4,062,116.00	-6.00%	3,818,306.00	-6.99%	3,551,530.00
2. Federal Revenues	8100-8299	318,541.00	-4.78%	303,324.00	-4.77%	288,866.00
3. Other State Revenues	8300-8599	308,373.00	-8.92%	280,866.00	-8.92%	255,813.00
4. Other Local Revenues	8600-8799	1,073,269.00	-15.22%	909,885.00	-35.39%	587,836.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		5,762,299.00	-7.81%	5,312,381.00	-11.83%	4,684,045.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,819,330.00		1,408,467.00
b. Step & Column Adjustment				34,483.00		25,964.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(443,346.00)		(132,268.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,819,330.00	-22.58%	1,408,467.00	-7.55%	1,302,163.00
2. Classified Salaries						
a. Base Salaries				795,764.00		682,560.00
b. Step & Column Adjustment				20,180.00		15,919.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(133,384.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	795,764.00	-14.23%	682,560.00	2.33%	698,479.00
3. Employee Benefits	3000-3999	759,009.00	-13.95%	653,101.96	0.39%	655,674.00
4. Books and Supplies	4000-4999	315,076.00	-30.86%	217,833.00	-10.31%	195,382.00
5. Services and Other Operating Expenditures	5000-5999	1,576,045.00	-8.00%	1,449,941.00	-11.37%	1,285,112.00
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	609,678.00	-21.98%	475,678.00	-32.16%	322,678.00
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	311,759.00	-1.85%	306,000.00	16.34%	356,000.00
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)		6,186,661.00	-16.05%	5,193,580.96	-7.28%	4,815,488.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(424,362.00)		118,800.04		(131,443.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,665,573.44		1,241,211.44		1,360,011.48
2. Ending Fund Balance (Sum lines C and D1)		1,241,211.44		1,360,011.48		1,228,568.48
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2.96		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		259,679.34		500,455.17
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	1,241,208.48		1,100,332.14		728,113.31
f. Total Components of Ending Fund Balance		1,241,211.44		1,360,011.48		1,228,568.48
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 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	1,241,208.48		1,100,332.14		728,113.31
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		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		1,241,208.48		1,100,332.14		728,113.31
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		20.06%		21.19%		15.12%
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)						
		141.26		141.26		141.26
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		6,186,661.00		5,193,580.96		4,815,488.00
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)						
		6,186,661.00		5,193,580.96		4,815,488.00
d. Reserve Standard Percentage Level (Refer to Form 01CSL, Criterion 10 for calculation details)						
		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		309,333.05		259,679.05		240,774.40
f. Reserve Standard - By Amount (Refer to Form 01CSL, Criterion 10 for calculation details)						
		63,000.00		63,000.00		63,000.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		309,333.05		259,679.05		240,774.40
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

2013-2014 SECOND INERIM

GENERAL FUND

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

2013-14 Second Interim
Cafeteria Special Revenue Fund
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 Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	78,000.00	78,000.00	34,182.97	78,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,000.00	4,000.00	2,601.47	4,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	21.43	0.00	0.00	0.0%
5) TOTAL REVENUES			82,000.00	82,000.00	36,805.87	82,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	16,326.00	45,400.00	19,714.95	45,400.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,507.00	17,389.00	8,007.26	17,389.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	5,100.00	4,569.29	5,100.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	105,000.00	93,900.00	27,287.08	93,900.00	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			124,833.00	161,789.00	59,578.58	161,789.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(42,833.00)	(79,789.00)	(22,772.71)	(79,789.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	42,833.00	70,992.00	40,000.00	70,992.00	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			42,833.00	70,992.00	40,000.00	70,992.00		

2013-14 Second Interim
Cafeteria Special Revenue Fund
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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(8,797.00)	17,227.29	(8,797.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance		9791	8,797.64	8,797.64		8,797.64	0.00	0.0%
a) As of July 1 - Unaudited		9793	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments			8,797.64	8,797.64		8,797.64		
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00		0.00	0.00	0.0%
d) Other Restatements			8,797.64	8,797.64		8,797.64		
e) Adjusted Beginning Balance (F1c + F1d)			8,797.64	0.64		0.64		
2) Ending Balance, June 30 (E + F1e)								
Components of Ending Fund Balance						0.00		
a) Nonspendable		9711	0.00	0.00				
Revolving Cash		9712	0.00	0.00		0.00		
Stores		9713	0.00	0.00		0.00		
Prepaid Expenditures		9719	0.00	0.00		0.00		
All Others		9740	8,797.64	0.64		0.64		
b) Restricted								
c) Committed		9750	0.00	0.00		0.00		
Stabilization Arrangements		9760	0.00	0.00		0.00		
Other Commitments								
d) Assigned		9780	0.00	0.00		0.00		
Other Assignments								
e) Unassigned/Unappropriated		9789	0.00	0.00		0.00		
Reserve for Economic Uncertainties		9790	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								

2013-14 Second Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

Sausalito Marin City Elementary
Marin County

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			0.00	0.00	0.00	0.00	0.00	0.0%
Unrestricted RL Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other RL 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								
FEDERAL REVENUE								
Child Nutrition Programs		8220	78,000.00	78,000.00	34,182.97	78,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
			78,000.00	78,000.00	34,182.97	78,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE								
OTHER STATE REVENUE								
Child Nutrition Programs		8520	4,000.00	4,000.00	2,601.47	4,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
			4,000.00	4,000.00	2,601.47	4,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE								
OTHER LOCAL REVENUE								
Sales		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8660	0.00	0.00	21.43	0.00	0.00	0.0%
Interest		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
Fees and Contracts		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services								
Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue			0.00	0.00	21.43	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE								
TOTAL REVENUES								
			82,000.00	82,000.00	36,805.87	82,000.00		

2013-14 Second Interim
Cafeteria Special Revenue Fund
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 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	16,326.00	45,400.00	19,714.95	45,400.00	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			16,326.00	45,400.00	19,714.95	45,400.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,868.00	5,195.00	2,255.81	5,195.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,250.00	3,474.00	1,508.14	3,474.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	7,643.00	3,775.44	7,643.00	0.00	0.0%
Unemployment Insurance		3501-3502	9.00	22.00	9.89	22.00	0.00	0.0%
Workers' Compensation		3601-3602	380.00	1,055.00	457.98	1,055.00	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			3,507.00	17,389.00	8,007.26	17,389.00	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	5,100.00	4,569.29	5,100.00	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	5,100.00	4,569.29	5,100.00	0.00	0.0%

2013-14 Second Interim
Cafeteria Special Revenue Fund
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 Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	105,000.00	93,900.00	27,287.08	93,900.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			105,000.00	93,900.00	27,287.08	93,900.00	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			124,833.00	161,789.00	59,578.58	161,789.00		

2013-14 Second Interim
Cafeteria Special Revenue Fund
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 Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	42,833.00	70,992.00	40,000.00	70,992.00	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			42,833.00	70,992.00	40,000.00	70,992.00	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		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs								
Long-Term Debt Proceeds		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources								
(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)			42,833.00	70,992.00	40,000.00	70,992.00		

Sausalito Marin City Elementary
Marin County

Second Interim
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

21 65474 0000000
Form 13f

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.64
Total, Restricted Balance		<u>0.64</u>

2013-14 Second Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Sausalito Marin City Elementary
Marin County

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								
		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
1) LCFF/Revenue Limit Sources		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8600-8799	0.00	0.00	81.99	0.00	0.00	0.0%
4) Other Local Revenue			0.00	0.00	81.99	0.00		
5) TOTAL REVENUES								
B. EXPENDITURES								
		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
1) Certificated Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		5000-5999	40,000.00	40,000.00	5,438.75	40,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		6000-6999	10,000.00	10,000.00	5,538.16	10,000.00	0.00	0.0%
6) Capital Outlay		7100-7299	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		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			50,000.00	50,000.00	10,976.91	50,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(50,000.00)	(50,000.00)	(10,894.92)	(50,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers		8900-8929	50,000.00	50,000.00	50,000.00	50,000.00	0.00	0.0%
a) Transfers In		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out								
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions			50,000.00	50,000.00	50,000.00	50,000.00		
4) TOTAL OTHER FINANCING SOURCES/USES								

2013-14 Second Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Sausalito Marin City Elementary
Marin County

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	39,105.08	0.00		
F. FUND BALANCE, RESERVES						271,314.42	0.00	0.0%
1) Beginning Fund Balance		9791	271,314.42	271,314.42		0.00	0.00	0.0%
a) As of July 1 - Unaudited		9793	0.00	0.00		271,314.42		
b) Audit Adjustments			271,314.42	271,314.42		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00		271,314.42		
d) Other Restatements			271,314.42	271,314.42		271,314.42		
e) Adjusted Beginning Balance (F1c + F1d)			271,314.42	271,314.42				
2) Ending Balance, June 30 (E + F1e)						0.00		
Components of Ending Fund Balance								
a) Nonspendable		9711	0.00	0.00		0.00		
Revolving Cash		9712	0.00	0.00		0.00		
Stores		9713	0.00	0.00		0.00		
Prepaid Expenditures		9719	0.00	0.00		0.00		
All Others		9740	0.00	0.00		0.00		
b) Restricted						0.00		
c) Committed		9750	0.00	0.00		0.00		
Stabilization Arrangements		9760	0.00	0.00		0.00		
Other Commitments						271,314.42		
d) Assigned		9780	271,314.42	271,314.42				
Other Assignments						0.00		
e) Unassigned/Unappropriated		9789	0.00	0.00		0.00		
Reserve for Economic Uncertainties		9790	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								

2013-14 Second Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Sausalito Marin City Elementary
Marin County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF/REVENUE LIMIT SOURCES								
LCFF/Revenue Limit Transfers		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/RL Transfers - Current Year		8099	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES								
OTHER STATE REVENUE		8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE								
OTHER LOCAL REVENUE								
Sales		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8660	0.00	0.00	81.99	0.00	0.00	0.0%
Interest		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8799	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others			0.00	0.00	81.99	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE								
TOTAL REVENUES								

2013-14 Second Interim
Deferred Maintenance Fund
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 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	40,000.00	40,000.00	0.00	40,000.00	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	5,438.75	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,000.00	40,000.00	5,438.75	40,000.00	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	10,000.00	10,000.00	5,538.16	10,000.00	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			10,000.00	10,000.00	5,538.16	10,000.00	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			50,000.00	50,000.00	10,976.91	50,000.00		

2013-14 Second Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Sausalito Marin City Elementary
Marin County

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	50,000.00	50,000.00	50,000.00	50,000.00	0.00	0.0%
		8919	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers in			50,000.00	50,000.00	50,000.00	50,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN								
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								
OTHER SOURCES/USES								
SOURCES								
Other Sources		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs					0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES								
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								
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								
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			50,000.00	50,000.00	50,000.00	50,000.00		

Sausalito Marin City Elementary
Marin County

Second Interim
Deferred Maintenance Fund
Exhibit: Restricted Balance Detail

21 65474 0000000
Form 14I

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

2013-14 Second Interim
Special Reserve Fund for Other Than Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

Sausalito Marin City Elementary
Marin County

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								
		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
1) LCFF/Revenue Limit Sources		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8600-8799	0.00	0.00	101.65	0.00	0.00	0.0%
4) Other Local Revenue			0.00	0.00	101.65	0.00		
5) TOTAL REVENUES								
B. EXPENDITURES								
		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
1) Certificated Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs			0.00	0.00	0.00	0.00		
9) TOTAL EXPENDITURES								
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	101.65	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out								
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions			0.00	0.00	0.00	0.00		
4) TOTAL OTHER FINANCING SOURCES/USES								

2013-14 Second Interim
Special Reserve Fund for Other Than Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

ausalito Marin City Elementary
Marin County

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	101.65	0.00		
F. FUND BALANCE, RESERVES						172,310.50	0.00	0.0%
1) Beginning Fund Balance		9791	172,310.50	172,310.50		0.00	0.00	0.0%
a) As of July 1 - Unaudited		9793	0.00	0.00		172,310.50		
b) Audit Adjustments			172,310.50	172,310.50		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00		172,310.50		
d) Other Restatements			172,310.50	172,310.50		172,310.50		
e) Adjusted Beginning Balance (F1c + F1d)			172,310.50	172,310.50				
2) Ending Balance, June 30 (E + F1e)						0.00		
Components of Ending Fund Balance						0.00		
a) Nonspendable		9711	0.00	0.00				
Revolving Cash		9712	0.00	0.00				
Stores		9713	0.00	0.00				
Prepaid Expenditures		9719	0.00	0.00				
All Others		9740	0.00	0.00				
b) Restricted								
c) Committed		9750	0.00	0.00				
Stabilization Arrangements		9760	0.00	0.00				
Other Commitments						172,310.50		
d) Assigned		9780	172,310.50	172,310.50				
Other Assignments								
e) Unassigned/Unappropriated		9789	0.00	0.00				
Reserve for Economic Uncertainties		9790	0.00	0.00				
Unassigned/Unappropriated Amount								

2013-14 Second Interim
Special Reserve Fund for Other Than Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

Sausalito Marin City Elementary
Marin County

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		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8660	0.00	0.00	101.65	0.00	0.00	0.0%
Interest		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments			0.00	0.00	101.65	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	101.65	0.00		
TOTAL REVENUES								
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		
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		
OTHER SOURCES/USES								
SOURCES								
Other Sources		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00		
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		
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		
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Sausalito Marin City Elementary
Marin County

Second Interim
Special Reserve Fund for Other Than Capital Outlay Projects
Exhibit: Restricted Balance Detail

21 65474 0000000
Form 171

<u>Resource</u>	<u>Description</u>	<u>2013/14</u> <u>Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

2013-14 Second Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Sausalito Marin City Elementary
Marin County

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								
		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
1) LCFF/Revenue Limit Sources		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8600-8799	0.00	0.00	0.14	0.00	0.00	0.0%
4) Other Local Revenue			0.00	0.00	0.14	0.00		
5) TOTAL REVENUES								
B. EXPENDITURES								
		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
1) Certificated Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs			0.00	0.00	0.00	0.00		
9) TOTAL EXPENDITURES								
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.14	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out								
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions			0.00	0.00	0.00	0.00		
4) TOTAL OTHER FINANCING SOURCES/USES								

2013-14 Second Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Sausalito Marin City Elementary
Marin County

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	0.14	0.00		
F. FUND BALANCE, RESERVES						245.83	0.00	0.0%
1) Beginning Fund Balance		9791	245.83	245.83		0.00	0.00	0.0%
a) As of July 1 - Unaudited		9793	0.00	0.00		245.83		
b) Audit Adjustments			245.83	245.83		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00		245.83		
d) Other Restatements			245.83	245.83		245.83		
e) Adjusted Beginning Balance (F1c + F1d)			245.83	245.83				
2) Ending Balance, June 30 (E + F1e)						0.00		
Components of Ending Fund Balance								
a) Nonspendable		9711	0.00	0.00		0.00		
Revolving Cash		9712	0.00	0.00		0.00		
Stores		9713	0.00	0.00		0.00		
Prepaid Expenditures		9719	0.00	0.00		0.00		
All Others		9740	0.00	0.00		0.00		
b) Legally Restricted Balance						0.00		
c) Committed		9750	0.00	0.00		0.00		
Stabilization Arrangements		9760	0.00	0.00		0.00		
Other Commitments						245.83		
d) Assigned		9780	245.83	245.83				
Other Assignments						0.00		
e) Unassigned/Unappropriated		9789	0.00	0.00		0.00		
Reserve for Economic Uncertainties		9790	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								

2013-14 Second Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Sausalito Marin City Elementary
Marin County

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		8281	0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE		8290	0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE			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						0.00	0.00	0.0%
Restricted Levies - Other		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue			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						0.00	0.00	0.0%
Other Restricted Levies		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes						0.00	0.00	0.0%
Non-Ad Valorem Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Other						0.00	0.00	0.0%
Community Redevelopment Funds		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Not Subject to RL Deduction						0.00	0.00	0.0%
Penalties and Interest from Delinquent		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Revenue Limit Taxes						0.00	0.00	0.0%
Sales		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8650	0.00	0.00	0.00	0.14	0.00	0.0%
Leases and Rentals		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments						0.00	0.00	0.0%
Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8799	0.00	0.00	0.00	0.14	0.00	0.0%
All Other Transfers In from All Others			0.00	0.00	0.00	0.14	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			0.00	0.00	0.00	0.14	0.00	0.0%
TOTAL REVENUES			0.00	0.00	0.00	0.14	0.00	0.0%

2013-14 Second Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Sausalito Marin City Elementary
Marin County

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						0.00	0.00	0.0%
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								
EMPLOYEE BENEFITS						0.00	0.00	0.0%
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								
BOOKS AND SUPPLIES						0.00	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	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								
SERVICES AND OTHER OPERATING EXPENDITURES						0.00	0.00	0.0%
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								

2013-14 Second Interim
Building Fund
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 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		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		

2013-14 Second Interim
Building Fund
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 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		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale of Bonds					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		8961	0.00	0.00	0.00	0.00	0.00	0.0%
County School Building Aid		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs					0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES								
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								
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								
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

Sausalito Marin City Elementary
Marin County

Second Interim
Building Fund
Exhibit: Restricted Balance Detail

21 65474 0000000
Form 211

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

2013-14 Second Interim
County School Facilities Fund
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 Column B & D (F)
A. REVENUES								
		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
1) LCFF/Revenue Limit Sources								
		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue								
		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue								
		8600-8799	0.00	0.00	0.35	0.00	0.00	0.0%
4) Other Local Revenue								
			0.00	0.00	0.35	0.00		
5) TOTAL REVENUES								
B. EXPENDITURES								
		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
1) Certificated Salaries								
		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries								
		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits								
		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies								
		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures								
		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay								
		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)								
		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs								
			0.00	0.00	0.00	0.00		
9) TOTAL EXPENDITURES								
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.35	0.00		
D. OTHER FINANCING SOURCES/USES								
		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
1) Interfund Transfers								
a) Transfers In		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out								
		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions								
			0.00	0.00	0.00	0.00		
4) TOTAL OTHER FINANCING SOURCES/USES								

2013-14 Second Interim
County School Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Sausalito Marin City Elementary
Marin County

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	0.35	0.00		
F. FUND BALANCE, RESERVES						590.06	0.00	0.0%
1) Beginning Fund Balance		9791	590.06	590.06		0.00	0.00	0.0%
a) As of July 1 - Unaudited		9793	0.00	0.00		590.06		
b) Audit Adjustments			590.06	590.06		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00		590.06		
d) Other Restatements			590.06	590.06		590.06		
e) Adjusted Beginning Balance (F1c + F1d)			590.06	590.06				
2) Ending Balance, June 30 (E + F1e)						0.00		
Components of Ending Fund Balance						0.00		
a) Nonspendable		9711	0.00	0.00		0.00		
Revolving Cash		9712	0.00	0.00		0.00		
Stores		9713	0.00	0.00		0.00		
Prepaid Expenditures		9719	0.00	0.00		590.06		
All Others		9740	590.06	590.06				
b) Legally Restricted Balance						0.00		
c) Committed		9750	0.00	0.00		0.00		
Stabilization Arrangements		9760	0.00	0.00		0.00		
Other Commitments						0.00		
d) Assigned		9780	0.00	0.00		0.00		
Other Assignments						0.00		
e) Unassigned/Unappropriated		9789	0.00	0.00		0.00		
Reserve for Economic Uncertainties		9790	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								

2013-14 Second Interim
County School Facilities Fund
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 Column B & D (F)
FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
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			0.00	0.00	0.00	0.00	0.00	0.0%
Sales		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8660	0.00	0.00	0.35	0.00	0.00	0.0%
Interest		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
Other Local Revenue			0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.35	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			0.00	0.00	0.35	0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	0.35	0.00	0.00	0.0%

2013-14 Second Interim
County School Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Sausalito Marin City Elementary
Marin County

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		2500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES								
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								
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								
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								

2013-14 Second Interim
County School Facilities Fund
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 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								
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)								
TOTAL EXPENDITURES			0.00	0.00	0.00	0.00	0.00	

2013-14 Second Interim
County School Facilities Fund
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 Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund		8913	0.00	0.00	0.00	0.00	0.00	0.0%
From: All Other Funds		8919	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN								
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								
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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES								
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES								
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								
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	

Sausalito Marin City Elementary
Marin County

Second Interim
County School Facilities Fund
Exhibit: Restricted Balance Detail

21 65474 0000000
Form 351

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
7710	State School Facilities Projects	590.06
Total, Restricted Balance		<u>590.06</u>

2013-14 Second Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

Sausalito Marin City Elementary
Marin County

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								
		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
1) LCFF/Revenue Limit Sources		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8600-8799	475,200.00	475,200.00	70,227.45	475,200.00	0.00	0.0%
4) Other Local Revenue			475,200.00	475,200.00	70,227.45	475,200.00		
5) TOTAL REVENUES								
B. EXPENDITURES								
		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
1) Certificated Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		5000-5999	0.00	0.00	1,800.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		6000-6999	129,200.00	129,200.00	2,368,992.08	129,200.00	0.00	0.0%
6) Capital Outlay		7100-7299			135,228.60	536,767.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7400-7499	536,767.00	536,767.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	665,967.00		
9) TOTAL EXPENDITURES								
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(190,767.00)	(190,767.00)	(2,435,793.43)	(190,767.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers		8900-8929	190,767.00	190,767.00	190,767.00	190,767.00	0.00	0.0%
a) Transfers In		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out					2,104,619.00	0.00	0.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions			190,767.00	190,767.00	2,295,365.00	190,767.00		
4) TOTAL OTHER FINANCING SOURCES/USES								

2013-14 Second Interim
Special Reserve Fund for Capital Outlay Projects
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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(140,407.43)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance		9791	184,670.73	184,670.73		184,670.73	0.00	0.0%
a) As of July 1 - Unaudited								
b) Audit Adjustments		9793	808.16	808.16		808.16	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			185,478.89	185,478.89		185,478.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			185,478.89	185,478.89		185,478.89		
2) Ending Balance, June 30 (E + F1e)			185,478.89	185,478.89		185,478.89		
Components of Ending Fund Balance								
a) Nonspendable						0.00		
Revolving Cash		9711	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								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned						185,478.89		
Other Assignments		9780	185,478.89	185,478.89				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2013-14 Second Interim
Special Reserve Fund for Capital Outlay Projects
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 Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
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		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8650	475,000.00	475,000.00	72,734.91	475,000.00	0.00	0.0%
Leases and Rentals		8660	200.00	200.00	(2,507.46)	200.00	0.00	0.0%
Interest		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
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	70,227.45	475,200.00	0.00	0.0%
TOTAL REVENUES			475,200.00	475,200.00	70,227.45	475,200.00		

2013-14 Second Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

Sausalito Marin City Elementary
Marin County

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						0.00	0.00	0.0%
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	0.0%
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								
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								
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	1,800.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES						1,800.00	0.00	0.0%

2013-14 Second Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

Sausalito Marin City Elementary
Marin County

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					0.00	0.00	0.00	0.0%
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	129,200.00	129,200.00	2,368,992.08	129,200.00	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			129,200.00	129,200.00	2,368,992.08	129,200.00	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		7436	20,500.00	20,500.00	79,462.34	20,500.00	0.00	0.0%
Other Debt Service - Principal		7439	536,767.00	536,767.00	55,766.46	536,767.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			536,767.00	536,767.00	135,228.80	536,767.00	0.00	0.0%
TOTAL EXPENDITURES			665,967.00	665,967.00	2,506,020.88	665,967.00		

2013-14 Second Interim
Special Reserve Fund for Capital Outlay Projects
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 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	190,767.00	190,767.00	190,767.00	190,767.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN								
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								
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		8971	0.00	0.00	2,104,619.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	2,104,619.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES								
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								
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								
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			190,767.00	190,767.00	2,295,366.00	190,767.00		

Sausalito Marin City Elementary
Marin County

Second Interim
Special Reserve Fund for Capital Outlay Projects
Exhibit: Restricted Balance Detail

21 65474 0000000
Form 401

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

2013-14 Second Interim
Capital Project Fund for Blended Component Units
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 Column B & D (F)
A. REVENUES								
		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
1) LCFE/Revenue Limit Sources		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue			0.00	0.00	0.00	0.00		
5) TOTAL REVENUES								
B. EXPENDITURES								
		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
1) Certificated Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs			0.00	0.00	0.00	0.00		
9) TOTAL EXPENDITURES								
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		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out			0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions			0.00	0.00	0.00	0.00		
4) TOTAL OTHER FINANCING SOURCES/USES								

2013-14 Second Interim
Capital Project Fund for Blended Component Units
Revenues, Expenditures, and Changes in Fund Balance

Sausalito Marin City Elementary
Marin County

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						56.74	0.00	0.0%
1) Beginning Fund Balance		9781	56.74	56.74				
a) As of July 1 - Unaudited		9793	2,452,088.29	2,452,088.29		2,452,088.29	0.00	0.0%
b) Audit Adjustments			2,452,145.03	2,452,145.03		2,452,145.03		
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00	0.00	0.0%
d) Other Restatements		9795	2,452,145.03	2,452,145.03		2,452,145.03		
e) Adjusted Beginning Balance (F1c + F1d)			2,452,145.03	2,452,145.03		2,452,145.03		
2) Ending Balance, June 30 (E + F1e)								
Components of Ending Fund Balance						0.00		
a) Nonspendable		9711	0.00	0.00		0.00		
Revolving Cash		9712	0.00	0.00		0.00		
Stores		9713	0.00	0.00		0.00		
Prepaid Expenditures		9719	0.00	0.00		0.00		
All Others		9740	2,452,088.29	2,452,088.29		2,452,088.29		
b) Legally Restricted Balance							0.00	
c) Committed		9750	0.00	0.00		0.00		
Stabilization Arrangements		9760	0.00	0.00		0.00		
Other Commitments						56.74		
d) Assigned		9780	56.74	56.74				
Other Assignments						0.00		
e) Unassigned/Unappropriated		9789	0.00	0.00		0.00		
Reserve for Economic Uncertainties		9790	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								

2013-14 Second Interim
Capital Project Fund for Blended Component Units
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 Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to 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		8667	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	0.00	0.0%

2013-14 Second Interim
Capital Project Fund for Blended Component Units
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 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								
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								
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								
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								

2013-14 Second Interim
Capital Project Fund for Blended Component Units
Revenues, Expenditures, and Changes in Fund Balance

Sausalito Marin City Elementary
Marin County

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		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6300	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		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY								
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)								
TOTAL EXPENDITURES			0.00	0.00	0.00	0.00	0.00	

2013-14 Second Interim
Capital Project Fund for Blended Component Units
Revenues, Expenditures, and Changes in Fund Balance

Sausalito Marin City Elementary
Marin County

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		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale of Bonds								
Other Sources		8961	0.00	0.00	0.00	0.00	0.00	0.0%
County School Building Aid		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds								
All Other Financing Sources			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	0.00	0.0%

Sausalito Marin City Elementary
Marin County

Second Interim
Capital Project Fund for Blended Component Units
Exhibit: Restricted Balance Detail

21 65474 0000000
Form 49I

Resource	Description	2013/14 Projected Year Totals
9010	Other Restricted Local	2,452,088.29
Total, Restricted Balance		<u>2,452,088.29</u>

2013-14 Second Interim
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

Sausalito Marin City Elementary
Marin County

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								
		6010-6099	0.00	0.00	0.00	0.00	0.00	0.0%
1) LCIF/Revenue Limit Sources								
		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue								
		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue								
		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue								
5) TOTAL REVENUES								
B. EXPENDITURES								
		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
1) Certificated Salaries								
		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries								
		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits								
		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies								
		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures								
		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay								
		7100-7299	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs								
9) TOTAL EXPENDITURES								
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		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In								
		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out								
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources								
		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses								
		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions								
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2013-14 Second Interim
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

Sausalito Marin City Elementary
Marin County

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						571,829.82	0.00	0.0%
1) Beginning Fund Balance		9791	571,829.82	571,829.82		0.00	0.00	0.0%
a) As of July 1 - Unaudited		9793	0.00	0.00		571,829.82		
b) Audit Adjustments			571,829.82	571,829.82				
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00		571,829.82		
e) Adjusted Beginning Balance (F1c + F1d)			571,829.82	571,829.82		571,829.82		
2) Ending Balance, June 30 (E + F1e)								
Components of Ending Fund Balance						0.00		
a) Nonspendable		9711	0.00	0.00		0.00		
Revolving Cash		9712	0.00	0.00		0.00		
Stores		9713	0.00	0.00		0.00		
Prepaid Expenditures		9719	0.00	0.00		0.00		
All Others		9740	0.00	0.00		0.00		
b) Legally Restricted Balance						0.00		
c) Committed		9750	0.00	0.00		0.00		
Stabilization Arrangements		9760	0.00	0.00		0.00		
Other Commitments						571,829.82		
d) Assigned		9780	571,829.82	571,829.82				
Other Assignments						0.00		
e) Unassigned/Unappropriated		9789	0.00	0.00		0.00		
Reserve for Economic Uncertainties		9790	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								

2013-14 Second Interim
Bond Interest and Redemption Fund
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 Column B & D (F)
FEDERAL REVENUE							0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
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								
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	0.00	0.0%
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	0.00	0.0%

2013-14 Second Interim
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

Sausalito Marin City Elementary
Marin County

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		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			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	0.00	0.0%

Sausalito Marin City Elementary
Marin County

Second Interim
Bond Interest and Redemption Fund
Exhibit: Restricted Balance Detail

21 65474 0000000
Form 511

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

2013-14 Second Interim
Debt Service Fund for Blended Component Units
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 Column B & D (F)
A. REVENUES								
1) CFF/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	0.00	0.0%
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	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	0.00	0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out								
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses								
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	0.00	0.0%

2013-14 Second Interim
Debt Service Fund for Blended Component Units
Revenues, Expenditures, and Changes in Fund Balance

Sausalito Marin City Elementary
Marin County

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		9791	323,512.70	323,512.70		323,512.70	0.00	0.0%
a) As of July 1 - Unaudited		9793	4,746.24	4,746.24		4,746.24	0.00	0.0%
b) Audit Adjustments			328,258.94	328,258.94		328,258.94		
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00	0.00	0.0%
d) Other Restatements		9795	328,258.94	328,258.94		328,258.94		
e) Adjusted Beginning Balance (F1c + F1d)			328,258.94	328,258.94		328,258.94		
2) Ending Balance, June 30 (E + F1e)								
Components of Ending Fund Balance								
a) Nonspendable		9711	0.00	0.00		0.00		
Revolving Cash		9712	0.00	0.00		0.00		
Stores		9713	0.00	0.00		0.00		
Prepaid Expenditures		9719	0.00	0.00		0.00		
All Others		9740	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9750	0.00	0.00		0.00		
Stabilization Arrangements		9760	0.00	0.00		0.00		
Other Commitments								
d) Assigned		9780	328,258.94	328,258.94		328,258.94		
Other Assignments								
e) Unassigned/Unappropriated		9789	0.00	0.00		0.00		
Reserve for Economic Uncertainties								
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-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								
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								

2013-14 Second Interim
Debt Service Fund for Blended Component Units
Revenues, Expenditures, and Changes in Fund Balance

Sausalito Marin City Elementary
Marin County

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		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			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	0.00	0.0%

Sausalito Marin City Elementary
Marin County

Second Interim
Debt Service Fund for Blended Component Units
Exhibit: Restricted Balance Detail

21 65474 0000000
Form 521

<u>Resource</u>	<u>Description</u>	<u>2013/14</u> <u>Projected Year Totals</u>
		<u>0.00</u>
Total, Restricted Balance		

2013-14 Second Interim
Debt Service Fund
Revenues, Expenditures, and Changes in Fund Balance

Sausalito Marin City Elementary
Marin County

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								
		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
1) LCFF/Revenue Limit Sources		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue			0.00	0.00	0.00	0.00		
5) TOTAL REVENUES								
B. EXPENDITURES								
		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
1) Certificated Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs			0.00	0.00	0.00	0.00		
9) TOTAL EXPENDITURES								
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		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out								
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions			0.00	0.00	0.00	0.00		
4) TOTAL OTHER FINANCING SOURCES/USES								

2013-14 Second Interim
Debt Service Fund
Revenues, Expenditures, and Changes in Fund Balance

Sausalito Marin City Elementary
Marin County

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		9791	600,418.27	600,418.27		600,418.27	0.00	0.0%
a) As of July 1 - Unaudited		9793	45,316.83	45,316.83		45,316.83	0.00	0.0%
b) Audit Adjustments			645,735.10	645,735.10		645,735.10		
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00	0.00	0.0%
d) Other Restatements			645,735.10	645,735.10		645,735.10		
e) Adjusted Beginning Balance (F1c + F1d)			645,735.10	645,735.10		645,735.10		
2) Ending Balance, June 30 (E + F1e)								
Components of Ending Fund Balance								
a) Nonspendable		9711	0.00	0.00		0.00		
Revolving Cash		9712	0.00	0.00		0.00		
Stores		9713	0.00	0.00		0.00		
Prepaid Expenditures		9719	0.00	0.00		0.00		
All Others		9740	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9750	0.00	0.00		0.00		
Stabilization Arrangements		9760	0.00	0.00		0.00		
Other Commitments								
d) Assigned		9780	645,735.10	645,735.10		645,735.10		
Other Assignments								
e) Unassigned/Unappropriated		9789	0.00	0.00		0.00		
Reserve for Economic Uncertainties								
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2013-14 Second Interim
Debt Service Fund
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 Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
(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	0.00	

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

2013-2014 SECOND INERIM
GENERAL FUND
TECHNICAL REVIEWS FOR ALL FORM 01

SACS2013ALL Financial Reporting Software - 2013.2.1
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21-65474-0000000

Second Interim
2013-14 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.

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2/19/2014 4:47:35 PM

21-65474-0000000

Second Interim
2013-14 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.

SACS2013ALL Financial Reporting Software - 2013.2.1
2/19/2014 4:39:14 PM

21-65474-0000000

Second Interim
2013-14 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

Checks Completed.

SACS2013ALL Financial Reporting Software - 2013.2.1
2/19/2014 4:39:28 PM

21-65474-0000000

Second Interim
2013-14 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 6, 2014

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

Subject: 2013/14 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, 2014 Bank Statement and corresponding bank reconciliation
- General Ledger as of January 31, 2014

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,

Royce Conner
Head of School

Willow Creek Academy, assumptions for the budget, year ending June 30, 2014

- Enrollment remains at 322 for this budget revision, representing lower growth than 340 budgeted at July 1.
- State Aid, EPA and In-Lieu revenues are projected based on MCOE's current LCFE funding model.
- Federal and State revenues reflect the latest available information, including newly added State Prop. 39 Revenues of \$52,471.
- Private Revenues, including funding for needed Library Reconstitution, are from sources consistent over past years and are budgeted based on current priorities and information.
- Other Local Revenues include the District Basic Aid Sharing Grant reflecting the current year agreement with the District.
- Total Salaries and Benefits decreased by \$4,389 since First Interim which had reflected two additional certificated teachers, one Mathematics Specialist, two additional assistant teachers, and two specialized paraprofessionals for the upper grades. Increased Certificated Salaries at First Interim were more than offset by lower Classified Salaries. There are no general increases in salary compensation. Fringe benefit calculations reflect the latest available information.
- Increases in Total Revenues and Total Expenses, other than minor changes, primarily reflect newly budgeted State Prop. 39 Revenues and Related Expenditures of \$52,471, and a more modest increase in overall Expenses than Revenues.
- The above reduced a budgeted Net Deficit for the year from (\$84,529) to (\$66,605). There are additional Revenue/ Expenditure adjustments which Management and the Willow Creek Board are considering that by the end of the year may reduce the currently budgeted Net Deficit for the year.

Assumptions for the Multi Year Budget Projection:

- Enrollment is projected to increase to 347 in year 14/15 and 372 in 15/16.
- State Aid, EPA and In-Lieu revenues are projected based on MCOE's current LCFF funding model.
- Other Local Revenue-District Grant remains subject to MOU and future years' negotiations with the district.
- Other Local Revenue unexpired grants that are historically received each year have been carried forward to future years.
- Food Service Revenue and Expenses were calculated using an estimated per pupil amount multiplied by the estimated enrollment.
- Certificated and Classified Salaries for years 14/15 and 15/16 were calculated to reflect a cost of living adjustment per the SSC 2013-14 Dartboard. One additional certificated teacher is budgeted for year 15/16.
- Instructional Materials and Other Materials were increased slightly for years 14/15 and 15/16.
- Special Education Encroachment expense is increased to \$71,000 for year 14/15 and \$72,000 for year 15/16. 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

Form	Description	Data Supplied For:			
		2013-14 Original Budget	2013-14 Board Approved Operating Budget	2013-14 Actuals to Date	2013-14 Projected Totals
011	General Fund/County School Service Fund				
111	Adult Education Fund				
121	Child Development Fund				
131	Cafeteria Special Revenue Fund				
141	Deferred Maintenance Fund				
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund				
251	Capital Facilities Fund				
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund				
401	Special Reserve Fund for Capital Outlay Projects				
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund				
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund	G	G	G	G
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
AICC	Average Daily Attendance - County Charter				S
AIDC	Average Daily Attendance - District Charter	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				S
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				GS
NCMOE	No Child Left Behind Maintenance of Effort				GS
RLIC	Revenue Limit Summary - County Charter				S
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) LCFF/Revenue Limit Sources		8010-8099	2,151,837.00	2,055,159.00	895,620.00	2,055,159.00	0.00	0.0%
2) Federal Revenue		8100-8299	107,962.00	119,718.00	53,427.00	109,771.00	(9,947.00)	-8.3%
3) Other State Revenue		8300-8599	105,177.00	120,228.00	118,921.00	179,832.00	59,604.00	49.6%
4) Other Local Revenue		8600-8799	814,598.00	734,553.00	352,955.00	751,553.00	17,000.00	2.3%
5) TOTAL, REVENUES			3,179,574.00	3,029,658.00	1,420,923.00	3,096,315.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	1,297,850.00	1,354,516.00	680,056.00	1,339,968.00	14,548.00	1.1%
2) Classified Salaries		2000-2899	753,500.00	620,971.00	306,003.00	629,080.00	(8,109.00)	-1.3%
3) Employee Benefits		3000-3999	320,135.00	337,607.00	176,915.00	339,656.00	(2,049.00)	-0.6%
4) Books and Supplies		4000-4999	229,000.00	224,792.00	99,072.00	228,392.00	(3,600.00)	-1.6%
5) Services and Other Operating Expenses		5000-5999	480,545.00	498,601.00	191,335.00	548,122.00	(49,521.00)	-9.9%
6) Depreciation		6000-6999	4,950.00	7,700.00	0.00	7,700.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	70,000.00	70,000.00	0.00	70,000.00	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, EXPENSES			3,155,980.00	3,114,187.00	1,453,381.00	3,162,918.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,594.00	(84,529.00)	(32,458.00)	(66,603.00)		
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)			23,594.00	(84,529.00)	(32,458.00)	(68,603.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	351,244.00	443,364.00		443,364.00	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)			351,244.00	443,364.00		443,364.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			351,244.00	443,364.00		443,364.00		
2) Ending Net Position, June 30 (E + F1e)			374,838.00	358,835.00		376,761.00		
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		22,000.00		
c) Unrestricted Net Position		9790	374,838.00	358,835.00		354,761.00		

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)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	148,554.00	273,714.00	273,714.00	New
Education Protection Account State Aid - Current Year		8012	64,600.00	61,180.00	27,310.00	61,180.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	258,301.00	273,714.00	0.00	0.00	(273,714.00)	-100.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers								
LCFF/Unrestricted RL Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF/RL Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,828,936.00	1,720,265.00	719,256.00	1,720,265.00	0.00	0.0%
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, LCFF/REVENUE LIMIT SOURCES			2,151,837.00	2,055,159.00	895,620.00	2,055,159.00	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	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	67,511.00	74,498.00	29,741.00	64,513.00	(9,985.00)	-13.4%
Interagency Contracts Between LEAs		8285	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	33,091.00	41,182.00	22,596.00	41,182.00	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	1,423.00	1,052.00	1,090.00	1,090.00	38.00	3.6%
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	5,937.00	2,986.00	0.00	2,986.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			107,962.00	119,718.00	53,427.00	109,771.00	(9,947.00)	-8.3%
OTHER STATE REVENUE								
Other State Apportionments								
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	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	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	5,400.00	5,744.00	2,502.00	5,197.00	(547.00)	-9.5%
Mandated Costs Reimbursements		8550	4,522.00	3,893.00	3,893.00	3,893.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	43,120.00	46,791.00	1,977.00	54,193.00	7,402.00	15.8%
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	8650, 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%
Specialized Secondary	7370	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	52,135.00	63,800.00	110,549.00	116,549.00	52,749.00	82.7%
TOTAL, OTHER STATE REVENUE			105,177.00	120,228.00	118,921.00	179,832.00	59,604.00	49.6%
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	17,103.00	19,345.00	7,790.00	19,345.00	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	650.00	350.00	104.00	350.00	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	796,845.00	714,858.00	345,061.00	731,858.00	17,000.00	2.4%
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			814,588.00	734,553.00	352,955.00	751,553.00	17,000.00	2.3%
TOTAL, REVENUES			3,179,574.00	3,029,656.00	1,420,923.00	3,096,315.00		

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	1,097,850.00	1,150,316.00	559,992.00	1,135,768.00	14,548.00	1.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	200,000.00	204,200.00	120,064.00	204,200.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,297,850.00	1,354,516.00	680,056.00	1,339,968.00	14,548.00	1.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	651,500.00	504,436.00	252,282.00	518,566.00	(14,130.00)	-2.8%
Classified Support Salaries		2200	27,924.00	24,000.00	10,791.00	22,724.00	1,276.00	5.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	74,076.00	92,535.00	42,930.00	87,790.00	4,745.00	5.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			753,500.00	620,971.00	306,003.00	629,080.00	(6,109.00)	-1.3%
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	156,928.00	146,879.00	73,483.00	146,221.00	658.00	0.4%
Health and Welfare Benefits		3401-3402	75,000.00	91,469.00	48,880.00	92,415.00	(946.00)	-1.0%
Unemployment Insurance		3501-3502	1,026.00	987.00	816.00	985.00	2.00	0.2%
Workers' Compensation		3601-3602	39,181.00	44,545.00	22,215.00	44,344.00	201.00	0.5%
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	48,000.00	53,727.00	31,541.00	55,691.00	(1,964.00)	-3.7%
TOTAL, EMPLOYEE BENEFITS			320,135.00	337,607.00	176,915.00	339,656.00	(2,049.00)	-0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	19,500.00	29,000.00	11,889.00	29,000.00	0.00	0.0%
Books and Other Reference Materials		4200	500.00	1,000.00	722.00	16,000.00	(15,000.00)	-1500.0%
Materials and Supplies		4300	58,200.00	50,380.00	26,625.00	55,980.00	(5,600.00)	-11.1%
Noncapitalized Equipment		4400	47,800.00	48,000.00	15,136.00	31,000.00	17,000.00	35.4%
Food		4700	103,000.00	96,412.00	44,700.00	96,412.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			229,000.00	224,792.00	99,072.00	228,392.00	(3,600.00)	-1.6%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	52,471.00	(52,471.00)	New
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	1,597.00	2,000.00	0.00	0.0%
Insurance		5400-5450	13,000.00	13,000.00	4,002.00	13,000.00	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	99,055.00	96,155.00	8,073.00	75,275.00	20,880.00	21.7%
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	356,990.00	377,946.00	174,272.00	395,876.00	(17,930.00)	-4.7%
Communications		5900	9,500.00	9,500.00	3,391.00	9,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			480,545.00	498,601.00	191,335.00	548,122.00	(49,521.00)	-9.9%

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	7,700.00	0.00	7,700.00	0.00	0.0%
TOTAL DEPRECIATION			4,950.00	7,700.00	0.00	7,700.00	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	70,000.00	70,000.00	0.00	70,000.00	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%
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)			70,000.00	70,000.00	0.00	70,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
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			3,155,980.00	3,114,187.00	1,453,381.00	3,162,918.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.0%

ML
 3/6/14

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

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
7405		22,000.00
Total, Restricted Net Position		<u>22,000.00</u>

ML
3/6/14

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	323.00	323.00	305.90	305.90	(17.10)	-5%
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)	323.00	323.00	305.90	305.90	(17.10)	-5%
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%
BASIC AID OPEN ENROLLMENT						
26. Regular Elementary and High School ADA	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):								
A. BEGINNING CASH											
			279,728.00	342,326.00	263,171.00	394,631.00	372,613.00	282,989.00	351,050.00	432,435.00	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
Principal Apportionment	8010-8019		0.00	16,147.00	16,147.00	42,970.00	29,065.00	0.00	72,035.00	29,065.00	
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Miscellaneous Funds	8080-8099		0.00	0.00	258,932.00	115,081.00	115,081.00	115,081.00	115,081.00	115,081.00	
Federal Revenue	8100-8299		0.00	0.00	0.00	252.00	1,319.00	18,053.00	33,803.00	6,274.00	
Other State Revenue	8300-8599		0.00	0.00	179.00	30,876.00	108.00	1,415.00	86,341.00	18,922.00	
Other Local Revenue	8600-8799		11.00	16.00	115,877.00	30,163.00	13,399.00	174,545.00	18,945.00	2,054.00	
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS			11.00	16,163.00	391,135.00	219,342.00	158,972.00	309,094.00	326,205.00	171,396.00	
C. DISBURSEMENTS											
Certificated Salaries	1000-1999		15,150.00	22,877.00	131,274.00	129,886.00	127,366.00	127,336.00	126,166.00	124,762.00	
Classified Salaries	2000-2999		3,009.00	12,217.00	54,088.00	58,129.00	60,236.00	58,818.00	59,509.00	64,615.00	
Employee Benefits	3000-3999		2,550.00	12,244.00	31,128.00	32,225.00	34,203.00	32,755.00	31,809.00	32,549.00	
Books and Supplies	4000-4999		1,904.00	7,830.00	20,379.00	27,545.00	17,776.00	9,126.00	14,517.00	17,863.00	
Services	5000-5999		13,174.00	20,015.00	54,555.00	12,252.00	32,120.00	30,639.00	28,576.00	46,696.00	
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL DISBURSEMENTS			35,787.00	75,183.00	291,424.00	260,037.00	271,701.00	258,674.00	260,577.00	286,485.00	
D. BALANCE SHEET TRANSACTIONS											
<u>Assets</u>											
Cash Not In Treasury	9111-9199		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299		200,042.00	152,017.00	17,972.00	9,251.00	(1,811.00)	(19.00)	501.00	1,491.00	
Due From Other Funds	9310		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330		1,433.00	(23.00)	0.00	0.00	(863.00)	0.00	0.00	0.00	
Other Current Assets	9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL ASSETS			0.00	201,475.00	151,994.00	17,972.00	9,251.00	(2,674.00)	(19.00)	501.00	1,491.00
<u>Liabilities</u>											
Accounts Payable	9500-9599		103,101.00	172,129.00	(13,777.00)	(9,426.00)	(25,779.00)	(17,660.00)	(15,256.00)	(18,644.00)	
Due To Other Funds	9610		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Revenues	9650		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL LIABILITIES			0.00	103,101.00	172,129.00	(13,777.00)	(9,426.00)	(25,779.00)	(17,660.00)	(15,256.00)	(18,644.00)
<u>Nonoperating</u>											
Suspense Clearing	9910		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET TRANSACTIONS			0.00	98,374.00	(20,135.00)	31,749.00	18,677.00	23,105.00	17,641.00	15,757.00	20,135.00
E. NET INCREASE/DECREASE (B - C + D)											
			62,598.00	(79,155.00)	131,460.00	(22,018.00)	(89,624.00)	68,061.00	81,385.00	(94,954.00)	
F. ENDING CASH (A + E)											
			342,326.00	263,171.00	394,631.00	372,613.00	282,989.00	351,050.00	432,435.00	337,481.00	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

Second Interim
 2013-14 INTERIM REPORT
 Cashflow Worksheet - Budget Year (1)

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF									
(Enter Month Name):									
October									
A. BEGINNING CASH		337,481.00	524,363.00	538,545.00	449,112.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	33,425.00	50,699.00	19,316.00	16,096.00	9,929.00	0.00	334,894.00	334,894.00
Property Taxes	8020-8079	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds	8080-8099	295,309.00	147,655.00	147,655.00	147,655.00	147,654.00	0.00	1,720,265.00	1,720,265.00
Federal Revenue	8100-8299	5,089.00	28,696.00	5,767.00	7,124.00	3,394.00	0.00	109,771.00	109,771.00
Other State Revenue	8300-8599	6,394.00	10,294.00	446.00	551.00	24,305.00	0.00	179,831.00	179,832.00
Other Local Revenue	8600-8799	114,213.00	22,385.00	4,930.00	255,015.00	(1.00)	0.00	751,552.00	751,553.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		454,430.00	259,729.00	178,114.00	426,441.00	185,281.00	0.00	3,096,313.00	3,096,315.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	124,762.00	124,762.00	124,762.00	160,862.00	0.00	0.00	1,339,965.00	1,339,968.00
Classified Salaries	2000-2999	64,615.00	64,615.00	64,615.00	64,615.00	0.00	0.00	629,081.00	629,080.00
Employee Benefits	3000-3999	32,549.00	32,549.00	32,549.00	32,549.00	0.00	0.00	339,659.00	339,656.00
Books and Supplies	4000-4999	17,863.00	17,863.00	17,863.00	57,863.00	0.00	0.00	228,392.00	228,392.00
Services	5000-5999	46,696.00	46,696.00	46,696.00	46,696.00	123,310.00	0.00	548,121.00	548,122.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	70,000.00	0.00	70,000.00	70,000.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		286,485.00	286,485.00	286,485.00	362,585.00	193,310.00	0.00	3,155,218.00	3,155,218.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not in Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	293.00	293.00	293.00	293.00	0.00	0.00	380,616.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	547.00	
Other Current Assets	9340	0.00	22,000.00	0.00	0.00	0.00	0.00	22,000.00	
SUBTOTAL ASSETS		293.00	22,293.00	293.00	293.00	0.00	0.00	403,163.00	
Liabilities									
Accounts Payable	9500-9599	(18,644.00)	(18,645.00)	(18,645.00)	(18,645.00)	186,436.00	0.00	286,545.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL LIABILITIES		(18,644.00)	(18,645.00)	(18,645.00)	(18,645.00)	186,436.00	0.00	286,545.00	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET TRANSACTIONS		18,937.00	40,938.00	18,938.00	18,938.00	(186,436.00)	0.00	116,618.00	
E. NET INCREASE/DECREASE (B - C + D)		186,882.00	14,182.00	(89,433.00)	82,794.00	(194,465.00)	0.00	57,713.00	(58,903.00)
F. ENDING CASH (A + E)		524,363.00	538,545.00	449,112.00	531,906.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								337,441.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF										
(Enter Month Name)										
October										
A. BEGINNING CASH			531,906.00	531,906.00	531,906.00	531,906.00	531,906.00	531,906.00	531,906.00	531,906.00
B. RECEIPTS										
LCFF/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										
Assets										
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
Liabilities										
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
Nonoperating										
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)			531,906.00	531,906.00	531,906.00	531,906.00	531,906.00	531,906.00	531,906.00	531,906.00
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):	October								
A. BEGINNING CASH		531,906.00	531,906.00	531,906.00	531,906.00				
B. RECEIPTS									
LCFF/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)		531,906.00	531,906.00	531,906.00	531,906.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								531,906.00	

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):

2013-14 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: 3/6/14

Printed Name: Royce Conner

Title: Head of School

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

Part I - General Administrative Share of Plant Services Costs

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

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

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

All general administrative services are performed off-site by a service provider.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
 (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 2,308,704.00

C. Percentage of Plant Services Costs Attributable to General Administration

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

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	119,615.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	10,400.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	0.00
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	130,015.00
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	130,015.00

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,210,086.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	441,790.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	124,216.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	64,465.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	0.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	0.00
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	62,175.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	2,902,732.00

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
 (Line A8 divided by Line B18) 4.48%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2014-15 see www.cde.ca.gov/fg/ac/ic)
 (Line A10 divided by Line B18) 4.48%

Part IV - Carry-forward Adjustment

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

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

A.	Indirect costs incurred in the current year (Part III, Line A8)	130,015.00
B.	Carry-forward adjustment from prior year(s)	
1.	Carry-forward adjustment from the second prior year	1,394.37
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	Carry-forward adjustment for under- or over-recovery in the current year	
1.	Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.17%) times Part III, Line B18); zero if negative	0.00
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.17%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	0.00
D.	Preliminary carry-forward adjustment (Line C1 or C2)	0.00
E.	Optional allocation of negative carry-forward adjustment over more than one year	
	Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	LEA request for Option 1, Option 2, or Option 3	1
F.	Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	0.00

Willow Creek Academy
Sausalito Marin City Elementary
Marin County

Second Interim
2013-14 Projected Year Totals
Exhibit A: Indirect Cost Rates Charged to Programs

21 65474 6118491
Form ICR

Approved indirect cost rate: 5.17%
Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	3,162,918.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	169,474.00
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	7,700.00
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)				7,700.00
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)				2,985,744.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				2,985,744.00

Section II - Expenditures Per ADA		2013-14 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)*			305.90
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)			305.90
D. Charter school ADA adjustments (From Section IV)			0.00
E. Adjusted total ADA (Lines C plus D)			305.90
F. Expenditures per ADA (Line I.G divided by Line II.E)			9,760.52
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.)		2,304,420.00	8,258.98
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)		0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		2,304,420.00	8,258.98
B. Required effort (Line A.2 times 90%)		2,073,978.00	7,433.08
C. Current year expenditures (Line I.G and Line II.F)		2,985,744.00	9,760.52
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 2015-16 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 - 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 V - 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				
a. Gross 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
b. Less: Education Protection Account (EPA) (Obj. 8012)	---	0.00	0.00	0.00
c. Plus: Charter School Portion of EPA included in 31b	---	0.00	0.00	0.00
d. NET STATE AID (Line 31a minus 31b, plus 31c; if negative, then zero)	0737	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/Basic Aid Open Enrollment	0634, 0629, 9037	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, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31d 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
 2013-14 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)
- 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. PASSED
- CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- 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. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- 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. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334.

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

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). 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 - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, 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 Position (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

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Checks Completed.

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Second Interim
2013-14 Board Approved Operating Budget
Technical Review Checks

Willow Creek Academy
Sausalito Marin City Elementary

Marin County

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IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- 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. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- 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. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. 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

EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). 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 - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, 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 Position (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
2013-14 Actuals to Date
Technical Review Checks

Willow Creek Academy
Sausalito Marin City Elementary

Marin County

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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.	<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. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334.

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

SACS2013ALL Financial Reporting Software - 2013.2.1
21-65474-6118491-Willow Creek Academy-Second Interim 2013-14 Actuals to Date
3/6/2014 9:39:16 AM

EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). 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

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.

SACS2013ALL Financial Reporting Software - 2013.2.1
3/6/2014 9:39:31 AM

21-65474-6118491

Second Interim
2013-14 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-FUNDO9-ACTIVITY - (F) - There is no activity in Fund 09.	<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. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334.

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

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). 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 - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, 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 Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

SACS2013ALL Financial Reporting Software - 2013.2.1
21-65474-6118491-Willow Creek Academy-Second Interim 2013-14 Projected Totals
3/6/2014 9:39:31 AM

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

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

Checks Completed.

Export Log
Period: 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 3/6/2014 9:33:42 AM

OFFICIAL Header for LEA: 21-65474-6118491 Willow Creek Academy
VERSION 2013.2.1

Fiscal Year: 2013-14
Type of Data: Actuals to Date
Number of records exported in group 1: 97

Fiscal Year: 2013-14
Type of Data: Board Approved Operating Budget
Number of records exported in group 2: 109

Fiscal Year: 2013-14
Type of Data: Original Budget
Number of records exported in group 3: 96

Fiscal Year: 2013-14
Type of Data: Projected Totals
Number of records exported in group 4: 115

Export USER General Ledger completed at 3/6/2014 9:33:43 AM

Export of Supplementals (USER ELEMENTs) started at 3/6/2014 9:33:43 AM

Fiscal Year: 2013-14
Type of Data: Actuals to Date
Number of records exported in group 5: 2

Fiscal Year: 2013-14
Type of Data: Board Approved Operating Budget
Number of records exported in group 6: 64

Fiscal Year: 2013-14
Type of Data: Original Budget
Number of records exported in group 7: 64

Fiscal Year: 2013-14
Type of Data: Projected Totals
Number of records exported in group 8: 1217

Export of Supplemental (USER ELEMENTs) completed at 3/6/2014 9:33:43 AM

Export of Explanations started at 3/6/2014 9:33:43 AM
No records to Export for Explanations.

Export of TRC Log started at 3/6/2014 9:33:43 AM

Fiscal Year: 2013-14
Type of Data: Actuals to Date
Number of records exported in group 9: 33

Fiscal Year: 2013-14
Type of Data: Board Approved Operating Budget
Number of records exported in group 10: 44

Fiscal Year: 2013-14
Type of Data: Original Budget
Number of records exported in group 11: 44

Fiscal Year: 2013-14
Type of Data: Projected Totals
Number of records exported in group 12: 46

Export of TRC Log completed at 3/6/2014 9:33:43 AM

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

Exported to file: C:\SACS2013ALL\Official\2165474611849112.DAT

End of Official Export Process

Sausalito Marin City School District

Payment of Warrants

3/11, 2014

Attached warrants include:

Batch 35 Fund 01 in the amount of \$147,659.64

Batch 35 Fund 13 in the amount of \$1,189.91

Batch 35 Fund 40 in the amount of \$3,748.32

Batch 36 Fund 01 in the amount of \$28,462.52

Batch 36 Fund 13 in the amount of \$439.85

Batch 36 Fund 40 in the amount of \$69,362.80

Batch 37 Fund 01 in the amount of \$14,980.78

Batch 37 Fund 78 in the amount of \$48,707.22

Batch 38 Fund 01 in the amount of \$44,340.64

Batch 38 Fund 13 in the amount of \$934.54

Batch 38 Fund 14 in the amount of \$2,051.25

Batch 39 Fund 01 in the amount of \$465,696.55

Batch 39 Fund 13 in the amount of \$1,212.87

Batch 39 Fund 40 in the amount of \$72,202.91

Prepared by Vida Moattar

Sausalito Marin City School District Business Office

Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 02/07/2014

PY250 H.02.09

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
 BATCH: 0035 GENERAL FUND
 FUND : 01 GENERAL FUND

W	INT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
20045382	070725/		ALICIA ALEXANDER														12/13-1/14	1,428.70 \$1,428.70
			PO-140105	1.	01	9477	0	5840	00	1110	1010	100	000	000			WARRANT TOTAL	
20045383	000609/		AMERICAN EXPRESS														Board Meeting Meal	34.62
			PV-140362		01	0000	0	4300	00	0000	7110	725	000	000			Office Chair	282.09
					01	0000	0	4300	00	0000	7200	725	000	000			Cafeteria Sneeze Guards	479.92
					01	8150	0	4300	00	0000	8100	735	000	000			WARRANT TOTAL	\$796.63
20045384	070329/		AT&T CALNET 2														1/14	348.23 \$348.23
			PO-140001	1.	01	0000	0	5970	00	0000	2700	700	000	000			WARRANT TOTAL	
20045385	000006/		BAY CITIES REFUSE INC														2/14	643.80 \$643.80
			PO-140025	1.	01	0000	0	5550	00	0000	8200	000	000	000			WARRANT TOTAL	
20045386	070837/		BE GLAD LLC														1022	750.00 \$750.00
			PV-140361		01	9472	0	5210	00	1110	1010	100	000	000			WARRANT TOTAL	
20045387	000608/		BURKELL PLUMBING														32270	105.00 \$105.00
			PV-140359		01	8150	0	5600	00	0000	8110	735	000	000			WARRANT TOTAL	
20045388	070308/		CDW-G														JN20696	5,290.00 \$5,290.00
			PO-140128	1.	01	8150	0	5600	00	0000	8110	735	000	000			WARRANT TOTAL	
20045389	070835/		MICHAEL COLEMAN														Overnight Field Trip	200.00 \$200.00
			PV-140365		01	9479	0	5849	00	0000	2100	101	000	000			WARRANT TOTAL	
20045390	070761/		CON E SOLUTIONS														12/13-1/14	1,155.00
			PO-140014	1.	01	0000	0	5840	00	0000	7705	700	000	000			WARRANT TOTAL	

Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 02/07/2014

APY250 H.02.09

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
 BATCH: 0035 GENERAL FUND
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
WARRANT TOTAL																\$1,155.00
20045391	002890/	LOUIS EDNEY														157.00
		PV-140377					01-1100-0-4300.00-1110-1010-000-000-111								Sp. Ed. Supplies	84.38
							01-1100-0-4300.00-1110-1010-101-000-000								Sp. Ed. Supplies	\$241.38
WARRANT TOTAL																
20045392	070263/	FEDEX														45.21
		PV-140363					01-0000-0-5960.00-0000-2700-700-000-000								2-542-84382, 2-545-36952	\$45.21
WARRANT TOTAL																
20045393	002270/	FISHMAN SUPPLY CO.														1,970.28
		PO-140035	1.				01-0000-0-4300.00-0000-8211-735-000-000								938292	1,216.07
		PV-140376					01-0000-0-4300.00-0000-8211-735-000-000								938471	\$3,186.35
WARRANT TOTAL																
20045394	000023/	GOODMAN BUILDING SUPPLY CO.														189.65
		PO-140034	1.				01-8150-0-4300.00-0000-8100-735-000-000								Due 2/11/14	\$189.65
WARRANT TOTAL																
20045395	000904/	JACKSON'S														291.01
		PO-140033	1.				01-8150-0-5600.00-0000-8110-735-000-000								2459349.001	\$291.01
WARRANT TOTAL																
20045396	000045/	MARIN COUNTY OFFICE OF EDUC														750.00
		PO-140054	1.				01-0000-0-5940.00-0000-2700-700-000-000								140671	1,800.00
		PV-140360					01-9472-0-5210.00-1110-1010-100-000-000								140652	\$2,550.00
WARRANT TOTAL																
20045397	070447/	MAXIM HEALTHCARE SERVICES														2,438.00
		PO-140026	1.				01-6500-0-5835.00-5770-1182-700-000-000								2171220084	\$2,438.00
WARRANT TOTAL																
20045398	070655/	JAN MCDUGAL														270.00
		PV-140368					01-9479-0-4300.00-1110-1010-101-000-000								Rentals at winter field trip	\$270.00
WARRANT TOTAL																

Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 02/07/2014

APY250 H.02.09

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
 BATCH: 0035 GENERAL FUND
 FUND : 01 GENERAL FUND

LN	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	
20045399	070573/		MCMASTER CARR											163.44
		PO-140123	1.	01	8150	0	4300	00	0000	8100	735	000	000	\$163.44
													WARRANT TOTAL	
20045400	070107/		VIDA MOATTAR											26.43
		PV-140366		01	0000	0	5230	00	0000	7300	725	000	000	\$26.43
													1/14 Mileage	
													WARRANT TOTAL	
20045401	000058/		P G & E CO											1,879.78
		PO-140000	1.	01	0000	0	5510	00	0000	8200	000	000	000	\$1,879.78
													Due 2/10/14	
													WARRANT TOTAL	
20045402	000073/		PEARSON											136.95
		PO-140138	1.	01	6500	0	4300	00	5770	1110	700	000	000	\$136.95
													WARRANT TOTAL	
20045403	070222/		PROTECTION ONE											72.38
		PO-140004	1.	01	0000	0	5840	00	0000	8300	100	000	000	631.54
													2/4	
			2.	01	0000	0	5840	00	0000	8300	101	000	000	103.29
													2/14	
			3.	01	0000	0	5840	00	0000	8300	103	000	000	\$807.21
													2/14	
													WARRANT TOTAL	
20045404	000065/		SAUSALITO-MARIN CITY SANITARY											8,561.75
		PO-140011	1.	01	0000	0	5540	00	0000	8200	000	000	000	\$8,561.75
													SAUS 123113-I	
													WARRANT TOTAL	
20045405	070670/		CARI TREVOR											53.55
		PV-140369		01	9472	0	4300	00	1110	1010	100	000	000	\$53.55
													Classroom supplies	
													WARRANT TOTAL	
20045406	070525/		US BANCORP EQUIP. FINANCE INC											744.4
		PO-140052	1.	01	0000	0	5605	00	0000	2700	700	000	000	\$744.4
													1/14	
													WARRANT TOTAL	
20045407	070759/		VERIZON WIRELESS											266.
		PO-140055	1.	01	0000	0	5970	00	0000	2700	700	000	000	
													1/14	

Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 02/07/2014

APY250 H.02.09

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
 BATCH: 0035 GENERAL FUND
 FUND : 01 GENERAL FUND

LN	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	
-----													\$266.07	
WARRANT TOTAL														
20045408	002172/	WILLOW CREEK ACADEMY											February 14 in lieu	115,081.00
		PV-140370	01-0000-0-8096.00-0000-9200-103-000-000										WARRANT TOTAL	\$115,081.00
20045409	070719/	KAYLA ZEISLER											Book purchase	9.99
		PV-140367	01-0000-0-4300.00-1110-1010-101-000-000										WARRANT TOTAL	\$9.99
*** FUND	TOTALS ***	TOTAL NUMBER OF WARRANTS: 28										TOTAL AMOUNT OF WARRANTS:	\$147,659.64*	

Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 02/07/2014

PY250 H.02.09

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
 BATCH: 0035 GENERAL FUND
 FUND : 13 CAFETERIA FUND

W	NT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
20045410	070811/		BARON BAKING LLC				17.85
			PV-140373	13-5310-0-5840.00-0000-3700-100-000-000	24-0117		17.85
				13-5310-0-5840.00-0000-3700-101-000-000	24-0117		\$35.70
				WARRANT TOTAL			
20045411	000105/		CLOVER-STORNETTA FARMS				54.45
			PV-140375	13-5310-0-5840.00-0000-3700-100-000-000	7594830		54.45
				13-5310-0-5840.00-0000-3700-101-000-000	7594830		\$108.90
				WARRANT TOTAL			
20045412	070815/		MARIN CHEESE COMPANY				115.56
			PV-140374	13-5310-0-5840.00-0000-3700-100-000-000	441621		115.55
				13-5310-0-5840.00-0000-3700-101-000-000	441621		\$231.11
				WARRANT TOTAL			
20045413	070816/		UNFI				270.60
			PV-140371	13-5310-0-5840.00-0000-3700-100-000-000	17608743-004		270.60
				13-5310-0-5840.00-0000-3700-101-000-000	17608743-004		\$541.20
				WARRANT TOTAL			
20045414	070799/		VERITABLE VEGETABLE INC.				136.50
			PV-140372	13-5310-0-5840.00-0000-3700-100-000-000	883586, 884185		136.50
				13-5310-0-5840.00-0000-3700-101-000-000	883586, 884185		\$273.00
				WARRANT TOTAL			
*** FUND	TOTALS ***			TOTAL NUMBER OF WARRANTS: 5		TOTAL AMOUNT OF WARRANTS:	\$1,189.00

Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 02/07/2014

APY250 H.02.09

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
 BATCH: 0035 GENERAL FUND
 FUND : 40 SPECIAL RESERVE-CAP OUTLAY #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			
20045415	070741/	GREYSTONE WEST COMPANY				3,748.32
	PV-140364	40-0000-0-6281.00-0000-8500-700-000-000	2014-001			\$3,748.32
		WARRANT TOTAL				\$3,748.32*
*** FUND	TOTALS ***	TOTAL NUMBER OF WARRANTS:	1	TOTAL AMOUNT OF WARRANTS:		\$152,597.87*
*** BATCH	TOTALS ***	TOTAL NUMBER OF WARRANTS:	34	TOTAL AMOUNT OF WARRANTS:		\$152,597.87*
*** DISTRICT	TOTALS ***	TOTAL NUMBER OF WARRANTS:	34	TOTAL AMOUNT OF WARRANTS:		\$152,597.87*

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Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 02/14/2014

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
 BATCH: 0036 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
20046023	070797/	ANDREW ANSTEAD													13.44
		PV-140380				01-0000-0-5230.00-0000-2700-700-000-000								Mileage 2/14	\$13.44
														WARRANT TOTAL	
20046024	070358/	AT&T													171.96
		PO-140003	1.			01-0000-0-5970.00-0000-7200-700-000-000								1/14	\$171.96
														WARRANT TOTAL	
20046025	070730/	MAHEALANI BERNES													45.00
		PV-140397				01-9472-0-5840.00-1110-2495-100-000-000								Parent Night 1/2014	\$45.00
														WARRANT TOTAL	
20046026	070513/	BOYS AND GIRLS CLUB													13,905.00
		PO-140028	1.			01-6010-0-5840.00-1110-1010-101-000-000								SMCSD 02-2014	\$13,905.00
														WARRANT TOTAL	
20046027	001811/	STATE OF CALIFORNIA													160.00
		PV-140382				01-0000-0-5821.00-0000-7200-725-000-000								2/14 Invoice 15645	\$160.00
														WARRANT TOTAL	
20046028	070561/	REBECCA COURTNEY													1,320.00
		PV-140399				01-9472-0-5840.00-1110-2495-100-000-000								Extra duty hours	\$1,320.00
														WARRANT TOTAL	
20046029	070722/	CYPRESS SCHOOL													8,889.65
		PO-140063	1.			01-6500-0-5833.00-5750-1185-700-000-000								12314, 13514	\$8,889.65
														WARRANT TOTAL	
20046030	000208/	DEMCO													17.43
		PO-140141	1.			01-3010-0-4300.00-1110-1010-700-000-000								5197736	\$17.43
														WARRANT TOTAL	
20046031	070667/	JULIANNE EDMONDSON													118.60
		PV-140395				01-3010-0-5240.00-1110-1010-700-000-000								Mileage-1/14	\$118.60
														WARRANT TOTAL	
20046032	001807/	EMPLOYMENT DEVELOPMENT DEPT.													37.95
		PV-140381				01-0000-0-9515.00-0000-0000-000-000-000								942-4117-1 SEF Local Q4	

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 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 02/14/2014

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DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
 BATCH: 0036 GENERAL FUND
 FUND : 01 GENERAL FUND

NT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
WARRANT TOTAL																	\$37.95
20046033	070731/	ESSIE HARDY														Parent Night 1/2014	45.00 \$45.00
		PV-140398												01-9472-0-5840.00-1110-2495-100-000-000		WARRANT TOTAL	
20046034	002345/	KONE INC.														221387219	118.98 \$118.98
		PO-140012	1.											01-8150-0-5600.00-0000-8110-735-000-000		WARRANT TOTAL	
20046035	070818/	JULIA LIEBERMAN														Classroom Supplies	44.09 \$44.09
		PV-140379												01-0000-0-4300.00-1110-1010-100-000-000		WARRANT TOTAL	
20046036	070470/	MARIN RESOURCE RECOVERY CENTER														1/14	304.00 \$304.00
		PO-140037	1.											01-0000-0-5550.00-0000-8200-000-000-000		WARRANT TOTAL	
20046037	000548/	MOLLIE STONE'S														100591	44.07 \$44.07
		PV-140393												01-0000-0-4300.00-0000-7110-725-000-000		WARRANT TOTAL	
20046038	002475/	SCHOOL WISE PRESS														55519	1,136.25 \$1,136.25
		PO-140111	1.											01-0000-0-5840.00-0000-7180-725-000-000		WARRANT TOTAL	
20046039	002105/	STODGHILL GROUP														JASOND 2013 V	1,750.00 \$1,750.00
		PV-140396												01-0000-0-5840.00-0000-7200-725-000-000		WARRANT TOTAL	
20046040	070171/	TOWN OF TIBURON														MC United Event 2/2/14	220.00 \$220.00
		PV-140392												01-0000-0-5210.00-0000-7110-725-000-000		WARRANT TOTAL	
20046041	070719/	KAYLA ZEISLER														Book purchase	121.11 \$121.11
		PV-140378												01-1100-0-4300.00-1110-1010-000-000-111		WARRANT TOTAL	

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 02/14/2014

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DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0036 GENERAL FUND
FUND : 01 GENERAL FUND

I	NT	VENDOR/ADDR	NAME (REMIT)	REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT	
																		DESCRIPTION			
																			TOTAL AMOUNT OF WARRANTS:		\$28,462.52*
*** FUND		TOTALS ***																TOTAL NUMBER OF WARRANTS: 19			

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Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 02/14/2014

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
 BATCH: 0036 GENERAL FUND
 FUND : 13 CAFETERIA FUND

WNT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
20046042	070811/	BARON BAKING LLC														17.85
		PV-140389	13-5310-0-5840.00-0000-3700-100-000-000												24-0118	17.85
			13-5310-0-5840.00-0000-3700-101-000-000												24-0118	\$35.70
			WARRANT TOTAL													
20046043	000105/	CLOVER-STORNETTA FARMS														58.88
		PV-140390	13-5310-0-5840.00-0000-3700-100-000-000												7601646	58.87
			13-5310-0-5840.00-0000-3700-101-000-000												7601646	\$117.75
			WARRANT TOTAL													
20046044	070799/	VERITABLE VEGETABLE INC.														143.20
		PV-140391	13-5310-0-5840.00-0000-3700-100-000-000												886070, 885053	143.20
			13-5310-0-5840.00-0000-3700-101-000-000												886070, 885053	\$286.40
			WARRANT TOTAL													
*** FUND	TOTALS ***		TOTAL NUMBER OF WARRANTS: 3										TOTAL AMOUNT OF WARRANTS:		\$439.85*	

Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 02/14/2014

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DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
 BATCH: 0036 GENERAL FUND
 FUND : 40 SPECIAL RESERVE-CAP OUTLAY #1

NT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
20046045	070741/	GREYSTONE WEST COMPANY				2,500.00
		PV-140388	40-0000-0-6281.00-0000-8500-700-000-000	876401		\$2,500.00
			WARRANT TOTAL			
20046046	070770/	JL MODULAR INC.				15,657.30
		PV-140385	40-0000-0-6240.00-0000-8500-700-000-135	115356		\$15,657.30
			WARRANT TOTAL			
20046047	070777/	MICHAEL PAUL COMPANY INC.				26,606.65
		PV-140384	40-0000-0-6240.00-0000-8500-700-000-135		Application 6	\$26,606.65
			WARRANT TOTAL			
20046048	070776/	MIKE BROWN ELECTRIC				23,131.80
		PV-140387	40-0000-0-6240.00-0000-8500-700-000-135		Applications 5	\$23,131.80
			WARRANT TOTAL			
20046049	070701/	QUATTROCCHI KWOK				1,467.05
		PV-140394	40-0000-0-6210.00-0000-8500-700-000-000	13723		\$1,467.05
			WARRANT TOTAL			
*** FUND	TOTALS ***		TOTAL NUMBER OF WARRANTS: 5		TOTAL AMOUNT OF WARRANTS:	\$69,362.80*
*** BATCH	TOTALS ***		TOTAL NUMBER OF WARRANTS: 27		TOTAL AMOUNT OF WARRANTS:	\$98,265.17*
*** DISTRICT	TOTALS ***		TOTAL NUMBER OF WARRANTS: 27		TOTAL AMOUNT OF WARRANTS:	\$98,265.17*

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Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 02/19/2014

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
 BATCH: 0037 GENERAL FUND
 FUND : 01 GENERAL 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		
20046410	000700/	ELECTRIX				
	PV-140401	01-8150-0-5600	.00-0000-8110-735-000-000	17957		415.75
			WARRANT TOTAL			\$415.75
20046411	000047/	MARIN MUNICIPAL WATER DST				
	PO-140010	1. 01-0000-0-5535	.00-0000-8200-000-000-000	1-2/14		3,474.13
			WARRANT TOTAL			\$3,474.13
20046412	070423/	DARIO MARTINEZ				
	PV-140402	01-0000-0-4300	.00-0000-8211-735-000-000	Maintenance supplies		105.26
			WARRANT TOTAL			\$105.26
20046413	001513/	SCHOOL SERVICES OF CALIFORNIA				
	PO-140116	1. 01-0000-0-5210	.00-0000-7300-725-000-000	79354-5		350.00
			WARRANT TOTAL			\$350.00
20046414	070406/	SILYCO				
	PO-140021	1. 01-0000-0-5849	.00-0000-2420-700-000-000	JAN2014		3,600.00
			WARRANT TOTAL			\$3,600.00
20046415	001341/	SONOMA COUNTY OFFICE OF ED.				
	PO-140133	1. 01-0000-0-5210	.00-0000-7300-725-000-000	IN14-01992		25.00
			WARRANT TOTAL			\$25.00
20046416	001953/	SPECTRUM CENTER				
	PO-140062	1. 01-6500-0-5833	.00-5750-1185-700-000-000	107191		6,672.10
			WARRANT TOTAL			\$6,672.10
20046417	070758/	MELISA WILLIAMS				
	PO-140124	1. 01-9471-0-5800	.00-1110-1010-700-000-000	Feb. 2014		307.50
				Food purchase		31.04
		1. 01-9471-0-5800	.00-1110-1010-700-000-000			\$338.54
			WARRANT TOTAL			
*** FUND	TOTALS ***	TOTAL NUMBER OF WARRANTS:	8	TOTAL AMOUNT OF WARRANTS:		\$14,980.78 ⁹

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Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 02/19/2014

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0037 GENERAL FUND
FUND : 78 PASS-THROUGH ~ REVENUES

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		
20046418	002172/	WILLOW CREEK ACADEMY				
		PV-140403	78-0000-0-9620.00-0000-0000-000-000-000		Title II, Lottery, Principal	48,707.22
			WARRANT TOTAL			\$48,707.22
*** FUND	TOTALS ***		TOTAL NUMBER OF WARRANTS: 1		TOTAL AMOUNT OF WARRANTS:	\$48,707.22*
*** BATCH	TOTALS ***		TOTAL NUMBER OF WARRANTS: 9		TOTAL AMOUNT OF WARRANTS:	\$63,688.00*
*** DISTRICT	TOTALS ***		TOTAL NUMBER OF WARRANTS: 9		TOTAL AMOUNT OF WARRANTS:	\$63,688.00*

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Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 02/28/2014

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DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
 BATCH: 0038 GENERAL FUND
 FUND : 01 GENERAL FUND

NT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
20047200	070374/	ANOVA INC.															3,781.00
		PO-140142	1.	01	6500	0	5833	00	5750	1185	700	000	000	WARRANT TOTAL	48968		\$3,781.00
20047201	070067/	APPLE															1,180.17
		PO-140149	1.	01	9479	0	4300	00	1110	1010	101	000	000			4274947703	1,118.38
			1.	01	9479	0	4300	00	1110	1010	101	000	000	WARRANT TOTAL		4275082120	\$2,298.55
20047202	000192/	AT&T															1,031.04
		PO-140002	1.	01	0000	0	5970	00	0000	2700	000	000	000	WARRANT TOTAL		234 343 6954 760 3	\$1,031.04
20047203	070329/	AT&T CALNET 2															521.55
		PO-140001	1.	01	0000	0	5970	00	0000	2700	700	000	000	WARRANT TOTAL		2/14	\$521.55
20047204	070784/	PALOMA COLLIER															2,000.00
		PO-140136	1.	01	9471	0	5800	00	1110	1010	700	000	000	WARRANT TOTAL		2/14	\$2,000.00
20047205	002711/	CSBA C/O WESTAMERICA BANK															1,500.00
		PV-140409		01	0000	0	5840	00	0000	7200	725	000	000	WARRANT TOTAL		b038664	\$1,500.00
20047206	070594/	DANNIS WOLIVER KELLY															262.50
		PO-140127	1.	01	0000	0	5829	00	0000	7100	000	000	000	WARRANT TOTAL		168973	\$262.50
20047207	070669/	EXCEL MICRO															561.01
		PV-140407		01	0000	0	4300	00	0000	7150	725	000	000	WARRANT TOTAL		246610	\$561.01
20047208	070263/	FEDEX															22.50
		PV-140410		01	0000	0	5960	00	0000	2700	700	000	000	WARRANT TOTAL		2-557-01725	\$22.50

Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 02/28/2014

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
 BATCH: 0038 GENERAL FUND
 FUND : 01 GENERAL FUND

INT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
20047209	002270/	FISHMAN SUPPLY CO.				
		PO-140152	1. 01-0000-0-4300.00-0000-8211-735-000-000		940304	584.34
			WARRANT TOTAL			\$584.34
20047210	000039/	KAISER FOUNDATION				
		PV-140406	01-0000-0-9520.00-0000-0000-000-000-000		16734-0001	3,379.13
			01-0000-0-9520.00-0000-0000-000-000-000		16734-0002	961.65
			01-0000-0-9520.00-0000-0000-000-000-000		578-0002	15,118.64
			WARRANT TOTAL			\$19,459.42
20047211	000580/	MARIN COUNTY SHERIFF DEPART.				
		PV-140404	01-0000-0-5821.00-0000-7200-725-000-000		11-12/13 14356, 14400	100.00
			WARRANT TOTAL			\$100.00
20047212	070447/	MAXIM HEALTHCARE SERVICES				
		PO-140026	1. 01-6500-0-5835.00-5770-1182-700-000-000		2186180084	1,643.00
			1. 01-6500-0-5835.00-5770-1182-700-000-000		2218590084	2,438.00
			1. 01-6500-0-5835.00-5770-1182-700-000-000		2206200084	609.50
			WARRANT TOTAL			\$4,690.50
20047213	070107/	VIDA MOATTAR				
		PV-140408	01-0000-0-5230.00-0000-7300-725-000-000		2/14 Mileage	60.59
			WARRANT TOTAL			\$60.59
20047214	000015/	MSIA DENTAL				
		PV-140413	01-0000-0-9520.00-0000-0000-000-000-000		3/14	3,938.34
			WARRANT TOTAL			\$3,938.34
20047215	000117/	MSIA VISION				
		PV-140414	01-0000-0-9520.00-0000-0000-000-000-000		3/14	374.88
			01-0000-0-9521.00-0000-0000-000-000-000		3/14	23.58
			WARRANT TOTAL			\$398.46
20047216	000058/	P G & E CO				
		PO-140000	1. 01-0000-0-5510.00-0000-8200-000-000-000		Due 3/3/14	2,852.00

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COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 02/28/2014

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DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0038 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	
WARRANT TOTAL																\$2,852.00	
20047217	001206/	SHELL OIL CO.															
		PV-140412													1/14	90.01	
WARRANT TOTAL																\$90.01	
20047218	001194/	THOMSON REUTERS WEST															
		PV-140405													829002264	188.79	
WARRANT TOTAL																\$188.79	
*** FUND	TOTALS ***													TOTAL NUMBER OF WARRANTS:	19	TOTAL AMOUNT OF WARRANTS:	\$44,340.64*

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COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 02/28/2014

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DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0038 GENERAL FUND
FUND : 13 CAFETERIA FUND

NT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
20047219	070811/	BARON BAKING LLC				
		PV-140415	13-5310-0-5840.00-0000-3700-100-000-000	24-0119		17.85
			13-5310-0-5840.00-0000-3700-101-000-000	24-0119		17.85
			WARRANT TOTAL			\$35.70
20047220	070817/	FOWLER BROTHERS				
		PV-140416	13-5310-0-5840.00-0000-3700-100-000-000	152455		345.17
			13-5310-0-5840.00-0000-3700-101-000-000	152455		345.17
			WARRANT TOTAL			\$690.34
20047221	070799/	VERITABLE VEGETABLE INC.				
		PV-140417	13-5310-0-5840.00-0000-3700-100-000-000	886499		104.25
			13-5310-0-5840.00-0000-3700-101-000-000	886499		104.25
			WARRANT TOTAL			\$208.50
*** FUND	TOTALS ***		TOTAL NUMBER OF WARRANTS: 3		TOTAL AMOUNT OF WARRANTS:	\$934.54*

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Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 02/28/2014

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

BATCH: 0038 GENERAL FUND

FUND : 14 DEFERRED MAINTENANCE 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		
20047222	070789/	SCHOOL FACILITY CONSULTANTS				
		PV-140411	14-0000-0-5800.00-0000-8110-735-000-000	7105		2,051.25
			WARRANT TOTAL			\$2,051.25
*** FUND	TOTALS ***		TOTAL NUMBER OF WARRANTS: 1	TOTAL AMOUNT OF WARRANTS:		\$2,051.25*
*** BATCH	TOTALS ***		TOTAL NUMBER OF WARRANTS: 23	TOTAL AMOUNT OF WARRANTS:		\$47,326.43*
*** DISTRICT	TOTALS ***		TOTAL NUMBER OF WARRANTS: 23	TOTAL AMOUNT OF WARRANTS:		\$47,326.43*

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DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
 BATCH: 0039 GENERAL FUND
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
20048088	000006/	BAY CITIES REFUSE INC				
		PO-140025	1. 01-0000-0-5550.00-0000-8200-000-000-000		3/14	643.80
			WARRANT TOTAL			\$643.80
20048089	002525/	CSEA				
		PO-140145	1. 01-3010-0-5240.00-1110-1010-700-000-000		5010	150.00
			WARRANT TOTAL			\$150.00
20048090	002547/	DISCOVERY OFFICE SYSTEMS				
		PO-140051	1. 01-0000-0-5605.00-0000-7200-725-000-000		2/14	93.55
			2. 01-0000-0-5605.00-1110-1010-100-000-000		2/14	84.00
			WARRANT TOTAL			\$177.55
20048091	000023/	GOODMAN BUILDING SUPPLY CO.				
		PO-140034	1. 01-8150-0-4300.00-0000-8100-735-000-000		Due 3/11/14	87.12
			WARRANT TOTAL			\$87.12
20048092	002081/	MAGIC FLUTE INC.				
		PO-140150	1. 01-9476-0-4300.00-1110-1010-000-000-111		116528	829.84
			WARRANT TOTAL			\$829.84
20048093	000045/	MARIN COUNTY OFFICE OF EDUC				
		PV-140424	01-9001-0-7142.00-5001-9200-700-000-000		140770	48,256.34
			WARRANT TOTAL			\$48,256.34
20048094	070447/	MAXIM HEALTHCARE SERVICES				
		PO-140026	1. 01-6500-0-5835.00-5770-1182-700-000-000		2235990084	2,438.00
			WARRANT TOTAL			\$2,438.00
20048095	000058/	P G & E CO				
		PO-140000	1. 01-0000-0-5510.00-0000-8200-000-000-000		Due 3/13/14	2,982.69
			WARRANT TOTAL			\$2,982.69
20048096	070709/	KARLI PIERCE				
		PV-140420	01-9479-0-4300.00-1110-1010-101-000-000		File Box	16.26
			WARRANT TOTAL			\$16.26

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
 BATCH: 0039 GENERAL FUND
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION			
20048097	070222/	PROTECTION ONE				
	PO-140004	1. 01-0000-0-5840.00-0000-8300-100-000-000	3/14			72.38
		2. 01-0000-0-5840.00-0000-8300-101-000-000	3/14			631.54
		3. 01-0000-0-5840.00-0000-8300-103-000-000	3/14			103.29
		WARRANT TOTAL				\$807.21
20048098	070839/	DARRELL ROARY				
	PV-140421	01-0000-0-5300.00-1130-4200-700-000-000	Basketball referee			35.00
		WARRANT TOTAL				\$35.00
20048099	001341/	SONOMA COUNTY OFFICE OF ED.				
	PO-140134	1. 01-0000-0-5210.00-0000-7300-725-000-000	14-02207			25.00
		WARRANT TOTAL				\$25.00
20048100	070200/	STANDARD INSURANCE COMPANY CB				
	PV-140419	01-0000-0-9520.00-0000-0000-000-000-000	5000			175.45
		01-0000-0-9520.00-0000-0000-000-000-000	5001			487.82
		WARRANT TOTAL				\$663.27
20048101	001981/	SHIRLEY THORNTON				
	PV-140423	01-0000-0-4300.00-0000-7200-725-000-000	MCSBA Dinner			30.00
		WARRANT TOTAL				\$30.00
20048102	070525/	US BANCORP EQUIP. FINANCE INC				
	PO-140052	1. 01-0000-0-5605.00-0000-2700-700-000-000	2/14			744.47
		WARRANT TOTAL				\$744.47
20048103	002172/	WILLOW CREEK ACADEMY				
	PV-140418	01-0000-0-7299.00-0000-9200-103-000-000	March 14 in lieu & Supp.			112,500.00
		01-0000-0-8096.00-0000-9200-103-000-000	March 14 in lieu & Supp.			295,310.00
		WARRANT TOTAL				\$407,810.00
*** FUND	TOTALS ***	TOTAL NUMBER OF WARRANTS:	16	TOTAL AMOUNT OF WARRANTS:		\$465,696.55*

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
 BATCH: 0039 GENERAL FUND
 FUND : 13 CAFETERIA FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
20048104	070811/	BARON BAKING LLC				
		PV-140431	13-5310-0-5840.00-0000-3700-100-000-000		24-0121	17.85
			13-5310-0-5840.00-0000-3700-101-000-000		24-0121	17.85
			WARRANT TOTAL			\$35.70
20048105	000105/	CLOVER-STORNETTA FARMS				
		PV-140429	13-5310-0-5840.00-0000-3700-100-000-000		7620926	54.45
			13-5310-0-5840.00-0000-3700-101-000-000		7620926	54.45
			WARRANT TOTAL			\$108.90
20048106	070827/	MARIN SUN FARMS				
		PV-140427	13-5310-0-5840.00-0000-3700-100-000-000		75454	49.38
			13-5310-0-5840.00-0000-3700-101-000-000		75454	49.37
			WARRANT TOTAL			\$98.75
20048107	070816/	UNFI				
		PV-140428	13-5310-0-5840.00-0000-3700-100-000-000		17654207-003	348.01
			13-5310-0-5840.00-0000-3700-101-000-000		17654207-003	348.01
			WARRANT TOTAL			\$696.02
20048108	070799/	VERITABLE VEGETABLE INC.				
		PV-140430	13-5310-0-5840.00-0000-3700-100-000-000		890000, 889409	136.75
			13-5310-0-5840.00-0000-3700-101-000-000		890000, 889409	136.75
			WARRANT TOTAL			\$273.50
*** FUND	TOTALS ***		TOTAL NUMBER OF WARRANTS: 5		TOTAL AMOUNT OF WARRANTS:	\$1,212.87*

APY250 H.02.09

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 03/07/2014

03/06/14 PAGE 28

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

BATCH: 0039 GENERAL FUND

FUND : 40 SPECIAL RESERVE-CAP OUTLAY #1

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
20048109	070819/	CUPERTINO ELECTRIC INC.				
		PV-140425	40-0000-0-6281.00-0000-8500-700-000-000		217534-1	1,876.81
			WARRANT TOTAL			\$1,876.81
20048110	070840/	LONE STAR LANDSCAPE INC.				
		PV-140426	40-0000-0-6281.00-0000-8500-700-000-000		LSLI-2575-1	4,453.86
			WARRANT TOTAL			\$4,453.86
20048111	000870/	US BANK				
		PV-140422	40-0000-0-7439.00-0000-9100-700-000-000		Final payment COP,2006 Project	65,872.24
			WARRANT TOTAL			\$65,872.24
*** FUND	TOTALS ***		TOTAL NUMBER OF WARRANTS: 3		TOTAL AMOUNT OF WARRANTS:	\$72,202.91*
*** BATCH	TOTALS ***		TOTAL NUMBER OF WARRANTS: 24		TOTAL AMOUNT OF WARRANTS:	\$539,112.33*
*** DISTRICT	TOTALS ***		TOTAL NUMBER OF WARRANTS: 24		TOTAL AMOUNT OF WARRANTS:	\$539,112.33*

Printed: 03/07/2014 10:32:50

Field Trip

Dates: February 27, 2014
Destination: Hannah Project ~ Art Exhibit (Marin City Shopping Center)
Teacher: Mr. Scullion, Mr. Haddad, Ms. Cassidy, Ms. Zeisler, Ms. McDougal and Ms. Suto
Grade: 3rd -8th grade
Standards Supported:
Funding:
Cost: \$ 0

Sausalito Marin City School District

Agenda Item: 11.01

Date: March 11, 2014

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

Consent Agenda

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

Item: Board Bylaw (BB) 9100 – Organization

Background:

Last month, this item was brought forward as a first read. This month the board is asked to approve this Board Bylaw.

Fiscal Impact:

Undetermined

Recommendation:

Approve

Prepared for: S. Van Zant

Prepared by: S. Van Zant

BB 9100 Board Bylaws

Organization

Annual Organizational Meeting

The Governing Board shall hold an annual organizational meeting within the time limits prescribed by law. (Education Code 35143)

At this meeting the Board shall:

1. Elect a president and a clerk and/or vice president from its members.
2. Appoint a secretary to the Board.
3. Authorize signatures.
4. Develop a schedule of regular meetings for the year.
5. Develop a Board calendar for the year.
6. Designate Board representatives.

Election of Officers

The Board shall each year elect its entire slate of officers.

Sausalito Marin City School District

Agenda Item: 11.02

Date: March 11, 2014

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

Consent Agenda

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

Item: Board Bylaw (BB) 9110 – Terms of Office

Background:

Last month, this item was brought forward as a first read. This month the board is asked to approve this Board Bylaw, which has been amended to reflect the correct time period for elections, which occur in even numbered years.

Fiscal Impact:

Undetermined

Recommendation:

Approve

Prepared for: S. Van Zant

Prepared by: S. Van Zant

BB 9110 Board Bylaws

Terms of Office

The Governing Board shall consist of five members whose terms shall be staggered so that as nearly as practicable, one half of the members shall be elected in each ~~odd~~ even-numbered year.

The term of office for members elected in regular elections shall be four years, commencing on the first Friday in December next succeeding their election. (Education Code 5017)

Board member terms expire four years after their initial election on the first Friday in December following the election of new members. (Education Code 5000)

A member whose term has expired shall continue to discharge the duties of the office until his/her successor has qualified by taking the oath of office. (Government Code 1302, 1360; Education Code 5017)

Sausalito Marin City School District

Agenda Item: 11.03

Date: March 11, 2014

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

Consent Agenda

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

Item: Board Bylaw (BB) 9011 – Disclosure of Confidential Information

Background:

Last month, this item was brought forward as a first read. This month the board is asked to approve this Board Bylaw.

Fiscal Impact:

Undetermined

Recommendation:

Approve

Prepared for: S. Van Zant

Prepared by: S. Van Zant

Disclosure Of Confidential/Privileged Information

The Governing Board recognizes the importance of maintaining the confidentiality of information acquired as part of a Board member's official duties. Confidential/privileged information shall be released only to the extent authorized by law.

Disclosure of Closed Session Information

A Board member shall not disclose confidential information acquired during a closed session to a person not entitled to receive such information, unless a majority of the Board has authorized its disclosure. (Government Code 54963)

Confidential information means a communication made in a closed session that is specifically related to the basis for the Board to meet lawfully in closed session. (Government Code 54963)

The Board shall not take any action against any person for disclosing confidential information, nor shall the disclosure be considered a violation of the law or Board policy, when the person is: (Government Code 54963)

1. Making a confidential inquiry or complaint to a district attorney or grand jury concerning a perceived violation of law, including disclosing facts necessary to establish the illegality or potential illegality of a Board action that has been the subject of deliberation during a closed session
2. Expressing an opinion concerning the propriety or legality of Board action in closed session, including disclosure of the nature and extent of the illegal or potentially illegal action
3. Disclosing information that is not confidential

Other Disclosures

A Board member shall not disclose, for pecuniary gain, confidential information acquired in the course of his/her official duties. Confidential information includes information that is not a public record subject to disclosure under the Public Records Act, information that by law may not be disclosed, or information that may have a material financial effect on the Board member. (Government Code 1098)

Disclosures excepted from this prohibition are those made to law enforcement officials or to the joint legislative audit committee when reporting on improper governmental activities. (Government Code 1098)

Sausalito Marin City School District

Agenda Item: 11.04

Date: March 11, 2014

Correspondence

Consent Agenda

Reports

General Functions

Pupil Services

Personnel Services

Financial & Business Procedures

Curriculum and Instruction

Policy Development

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

Item: Board Bylaw (BB) 9012 – Board Member Electronic Communication

Background:

Last month, this item was brought forward as a first read. This month the board is asked to approve this Board Bylaw.

Fiscal Impact:

Undetermined

Recommendation:

Approve

Prepared for: S. Van Zant

Prepared by: S. Van Zant

BB 9012 Board Bylaws

Board Member Electronic Communications

A majority of the Board shall not, outside of an authorized meeting, use a series of electronic communications of any kind, directly or through intermediaries, to discuss, deliberate, or take action on any item that is within the subject matter jurisdiction of the Board. (Government Code 54952.2)

Examples of permissible electronic communications concerning district business include, but are not limited to, dissemination of Board meeting agendas and agenda packets, reports of activities from the Superintendent, and reminders regarding meeting times, dates, and places.

Board members shall make every effort to ensure that their electronic communications conform to the same standards and protocols established for other forms of communication. A Board member may respond, as appropriate, to an electronic communication received from a member of the community and should make clear that his/her response does not necessarily reflect the views of the Board as a whole. Any complaint or request for information should be forwarded to the Superintendent in accordance with Board bylaws and protocols so that the issue may receive proper consideration and be handled through the appropriate district process. As appropriate, communication received from the press shall be forwarded to the designated district spokesperson.

In order to minimize the risk of improper disclosure, Board members shall avoid reference to confidential information and information acquired during closed session.

Board members may use electronic communications to discuss matters other than district business with each other, regardless of the number of members participating in the discussion.

Like other writings concerning district business, a Board member's electronic communication may be subject to disclosure under the California Public Records Act.

Sausalito Marin City School District

Agenda Item: 11.05

Date: March 11, 2014

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

Consent Agenda

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

Item: Board Bylaw (BB) 9121 – President

Background:

Last month, this item was brought forward as a first read. This month the board is asked to approve this Board Bylaw.

Fiscal Impact:

Undetermined

Recommendation:

Approve

Prepared for: S. Van Zant

Prepared by: S. Van Zant

BB 9121 Board Bylaws

President

The Governing Board shall elect a president from among its members to provide leadership on behalf of the Board and the educational community it serves.

The president shall preside at all Board meetings. He/she shall:

1. Call the meeting to order at the appointed time
2. Announce the business to come before the Board in its proper order
3. Enforce the Board's policies relating to the conduct of meetings and help ensure compliance with applicable requirements of the Brown Act
4. Recognize persons who desire to speak, and protect the speaker who has the floor from disturbance or interference
5. Explain what the effect of a motion would be if it is not clear to every member
6. Restrict discussion to the question when a motion is before the Board
7. Rule on issues of parliamentary procedure
8. Put motions to a vote, and state clearly the results of the vote
9. Be responsible for the orderly conduct of all Board meetings

The president shall perform other duties in accordance with law and Board policy including, but not limited to:

1. Signing all instruments, acts and orders necessary to carry out state requirements and the will of the Board
2. Consulting with the Superintendent or designee on the preparation of the Board's agendas
3. Working with the Superintendent to ensure that Board members have necessary materials and information
4. Subject to Board approval, appointing and dissolving all committees
5. Calling such meetings of the Board as he/she may deem necessary, giving notice as prescribed by law
6. Representing the district as governance spokesperson, in conjunction with the Superintendent

The president shall have the same rights as other members of the Board, including the right to move, second, discuss and vote on all questions before the Board.

When the president resigns or is absent or disabled, the vice president shall perform the president's duties. When both the president and vice president are absent or disabled, the clerk shall perform the president's duties.

Sausalito Marin City School District

Agenda Item: 11.06

Date: March 11, 2014

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

Consent Agenda

Item Requires Board Action: Item is for Information Only:

Item: Board Bylaw (BB) 9122 – Secretary

Background:

Last month, this item was brought forward as a first read. This month the board is asked to approve this Board Bylaw.

Fiscal Impact:

Undetermined

Recommendation:

Approve

Prepared for: S. Van Zant

Prepared by: S. Van Zant

BB 9122 Board Bylaws

Secretary

The Governing Board shall appoint the Superintendent to serve as secretary to the Board. The secretary to the Board shall be responsible for maintaining an accurate and complete record of all Board proceedings and shall:

1. Prepare, distribute and maintain the Board agenda
2. Record, distribute and maintain the Board minutes
3. Maintain Board records and documents
4. Conduct official correspondence for the Board
5. As directed by the Board, sign and execute official papers
- 6. Notify Board members and members-elect of the date and time for the annual organizational meeting**
7. Perform other duties as assigned by the Board

Sausalito Marin City School District

Agenda Item: 11.07

Date: March 11, 2014

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

Consent Agenda

Item Requires Board Action:

Item is for Information Only:

Item: Board Bylaw (BB) 9123 – Clerk

Background:

Last month, this item was brought forward as a first read. This month the board is asked to approve this Board Bylaw.

Fiscal Impact:

Undetermined

Recommendation:

Approve

Prepared for: S. Van Zant

Prepared by: S. Van Zant

BB 9123 Board Bylaws

Clerk

The Governing Board shall elect a clerk from its own membership at the annual organizational meeting. (Education Code 35143)

The duties of the clerk shall be to:

1. Certify or attest to actions taken by the Board when required
2. Maintain such other records or reports as required by law
3. Sign documents on behalf of the district as directed by the Board
4. Serve as presiding officer in the absence of the president and vice president
- ~~5. Notify Board members and members elect of the date and time for the annual organizational meeting~~
6. Perform any other duties assigned by the Board

Sausalito Marin City School District

Agenda Item: 11.08

Date: March 11, 2014

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

Consent Agenda

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

Item: Board Bylaw (BB) 9124 – Attorney

Background:

Last month, this item was brought forward as a first read. This month the board is asked to approve this Board Bylaw.

Fiscal Impact:

Undetermined

Recommendation:

Approve

Prepared for: S. Van Zant

Prepared by: S. Van Zant

BB 9124 Board Bylaws

Attorney

The Governing Board recognizes the complex legal environment in which districts operate and desires reliable, high-quality legal advice at reasonable rates. In order to meet the district's legal needs, the Board may contract with county counsel, attorneys in private practice, or appoint legal counsel as a district employee or independent contractor. The Board also supports pursuing collaborative legal efforts with other agencies and districts as appropriate.

Duties of Legal Counsel

The district's legal counsel may: (Education Code 35041.5)

1. Render legal advice to the Board and the Superintendent or designee
2. Serve the Board and the Superintendent or designee in the preparation and conduct of district litigation and administrative proceedings
3. Render advice on school bond and tax increase measures and prepare the necessary forms for the voting of these measures
4. Perform other administrative duties as assigned by the Board and Superintendent or designee

Retaining Legal Counsel

The Board and Superintendent shall annually evaluate the performance of the firm and/or attorneys providing legal services in such areas as efficiency and adequacy of advice; results obtained for the district; reasonableness of fees; and responsiveness to and interactions with the Board, administration, and community. Upon a successful evaluation, the Board may renew the agreement with legal counsel without initiating an RFP.

The Board may also contract for temporary, specialized legal services without initiating an RFP when a majority of the Board determines that the unique demands of a particular issue or emergency situation so requires.

Contacting Legal Counsel

At his/her discretion, the Board president or Superintendent may confer with district legal counsel subject to any limits or parameters established by the Board. In addition, the Superintendent or Board president may contact district legal counsel to provide the Board with legal information or advice when so directed by a majority of the Board.

Individual Board members other than the Board president may not seek advice from district legal counsel on matters of district business unless so authorized by a majority of the Board.

Sausalito Marin City School District

Agenda Item: 11.09

Date: March 11, 2014

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

Consent Agenda

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

Item: Board Bylaw (BB) 9200 - Limits on Board Member Authority

Background:

As part of an effort to review our policies on an on-going basis, we will continue with Board Bylaws.

First read for Board Bylaw (BB) 9200 concerning the limits on board member authority.

Fiscal Impact:

Undetermined

Recommendation:

First Read

Prepared for: S. Van Zant

Prepared by: S. Van Zant

Limits On Authority of Board Member

The Governing Board recognizes that the Board is the unit of authority over the district and that a Board member has no individual authority. Board members shall hold the education of students above any partisan principle, group interest, or personal interest.

Unless agreed to by the Board as a whole, individual members of the Board shall not exercise any administrative responsibility with respect to the schools or command the services of any school employee. Individual Board members shall submit requests for information to the Superintendent. Board members shall refer Board-related correspondence to the Superintendent for forwarding to the Board or for placement on the Board's agenda, as appropriate.

Individual Board members do not have the authority to resolve complaints. Any Board member approached directly by a person with a complaint should refer the complainant to the Superintendent or designee so that the problem may receive proper consideration and be handled through the appropriate district process.

The Superintendent or designee shall provide a copy of the state's open meeting laws (Brown Act) to each Board member and to anyone who is elected to the Board but has not yet assumed office.

Board members and persons elected to the Board who have not yet assumed office are responsible for complying with the requirements of the Brown Act. (Government Code 54952.1)

Sausalito Marin City School District

Agenda Item: 11.10

Date: March 11, 2014

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

Consent Agenda

Item Requires Board Action:

Item is for Information Only:

Item: Board Bylaw (BB) 9222 Resignation

Background:

As part of an effort to review our policies on an on-going basis, we will continue with Board Bylaws.

First read for Board Bylaw (BB) 9222 concerning resignation.

Fiscal Impact:

Undetermined

Recommendation:

First Read

Prepared for: S. Van Zant

Prepared by: S. Van Zant

BB 9222 Board Bylaws

Resignation

A Governing Board member who wishes to resign may do so by filing a written resignation with the County Superintendent of Schools. (Education Code 5090)

A copy shall be given to the Board secretary.

The written resignation is effective when filed, except when a deferred effective date is specified in the resignation. (Education Code 5090)

A Board member may not defer the effective date of his/her resignation for more than 60 days after filing. (Education Code 5091)

A written resignation, whether specifying a deferred effective date or otherwise, shall be irrevocable upon being filed. (Education Code 5090)

Upon resignation, the Board member may continue to exercise all his/her powers, save that of voting for a successor, until the effective date of resignation. (Education Code 35178)

Sausalito Marin City School District

Agenda Item: 11.11

Date: March 11, 2014

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

Consent Agenda

Item Requires Board Action: Item is for Information Only:

Item: Board Bylaw (BB) 9223 – Filling Vacancies

Background:

As part of an effort to review our policies on an on-going basis, we will continue with Board Bylaws.

First read for Board Bylaw (BB) 9223 concerning filling vacancies.

Fiscal Impact:

Undetermined

Recommendation:

First Read

Prepared for: S. Van Zant

Prepared by: S. Van Zant

BB 9223 Board Bylaws

Filling Vacancies

Events Causing a Vacancy

A vacancy on the Governing Board may occur for any of the following events:

1. The death of an incumbent (Government Code 1770)
2. The adjudication pursuant to a quo warranto proceeding declaring that an incumbent is physically or mentally incapacitated due to disease, illness, or accident and that there is reasonable cause to believe that the incumbent will not be able to perform the duties of his/her office for the remainder of his/her term (Government Code 1770)
3. A Board member's resignation (Government Code 1770)

A vacancy resulting from resignation occurs when the written resignation is filed with the County Superintendent of Schools having jurisdiction over the district, except where a deferred effective date is specified in the resignation so filed, in which case the resignation shall become operative on that date. A Board member may not defer the effective date of his/her resignation for more than 60 days after he/she files the resignation with the County Superintendent. Upon being filed with the County Superintendent, a written resignation, whether specifying a deferred effective date or otherwise, shall be irrevocable. (Education Code 5090, 5091)

4. A Board member's removal from office, including by recall (Elections Code 11384; Government Code 1770)
5. A Board member's ceasing to be a resident of the district (Government Code 1770)
6. A Board member's absence from the state for more than 60 days, except in the following situations: (Government Code 1064, 1770)
 - a. Upon district business with the approval of the Board
 - b. With the consent of the Board for an additional period not to exceed a total absence of 90 days

Note: AB 334 (Ch. 54, Statutes of 2011) amended Government Code 1064 to authorize the Governing Board to extend an out-of-state absence for an unlimited duration when the absence is due to illness or other urgent necessity.

In the case of illness or other urgent necessity, and upon a proper showing thereof, the time limited for absence from the state may be extended by the Board.

- c. For federal military deployment, not to exceed an absence of a total of six months, as a member of the armed forces of the United States or the California National Guard

If the absence of the Board member for this purpose exceeds six months, the Board may approve an additional six-month absence upon a showing that there is a reasonable expectation that the member will return within the second six-month period, and the Board may appoint an interim member to serve in his/her absence. If two or more members of the Board are absent by reason of these circumstances, and those absences result in the inability to establish a quorum at a regular meeting, the Board may immediately appoint one or more interim

members as necessary to enable the Board to conduct business and discharge its responsibilities. The term of an interim member appointed in these circumstances shall not extend beyond the return of the absent Board member or beyond the next regularly scheduled election for that office, whichever occurs first.

7. A Board member's ceasing to discharge the duties of his/her office for the period of three consecutive months, except when prevented by illness or when absent from the state with the permission required by law (Government Code 1770)
8. A Board member's conviction of a felony or any offense involving a violation of his/her official duties or conviction of a designated crime resulting in a forfeiture of office (Government Code 1770, 3000-3003)
9. A Board member's refusal or neglect to file his/her required oath or bond within the time prescribed (Government Code 1770)
10. The decision of a competent tribunal declaring void a Board member's election or appointment (Government Code 1770)
11. The making of an order vacating a Board member's office or declaring the office vacant when the Board member fails to furnish an additional or supplemental bond (Government Code 1770)
12. A Board member's commitment to a hospital or sanitarium as a drug addict, dipsomaniac, inebriate, or stimulant addict by a court of competent jurisdiction, in which case the office shall not be deemed vacant until the order of commitment has become final (Government Code 1770)
13. A "failure to elect" in which no candidate or an insufficient number of candidates have filed to run for a Board seat(s) (Education Code 5090, 5326, 5328)

Timelines for Filling a Vacancy

When a vacancy occurs, the Board shall take the following action, as appropriate:

1. When a vacancy occurs within four months of the end of a Board member's term, the Board shall take no action. (Education Code 5093)
2. When a vacancy occurs longer than four months before the end of a Board member's term, the Board shall, within 60 days of the date of the vacancy or the filing of the member's deferred resignation, either order an election or make a provisional appointment, unless a special election is mandated as described in item #3 below. (Education Code 5091, 5093)
3. When a vacancy occurs from six months to 130 days before a regularly scheduled Board election at which the position is not scheduled to be filled, a special election to fill the position shall be consolidated with the regular election. The person so elected shall take office at the first regularly scheduled Board meeting following the certification of the election and shall serve only until the end of the term of the position which he/she was elected to fill. (Education Code 5093)

Eligibility

Note: Persons applying or nominated for a Board position must meet the legal qualifications for Board members as detailed in Education Code 35107. Education Code 35107 also provides that a district employee appointed or elected to the Board must resign his/her employment before being sworn in or have his/her employment terminated upon being sworn into office. See BB 9220 - Governing Board Elections.

In order to be appointed or elected to fill a vacancy on the Board, a person must meet the eligibility requirements specified in Education Code 35107.

Provisional Appointments

Note: The Board is authorized to make a provisional appointment to fill a vacancy pursuant to item #2 in the section above entitled "Timelines for Filling a Vacancy." The law does not specify procedures for making provisional appointments for vacancies caused by reasons other than a failure to elect; however, such procedures must comply with the requirements of the Brown Act (Government Code 54950-54963). Secret ballots are prohibited by Government Code 54953.

When authorized by law to make a provisional appointment to fill a vacancy on the Board, the Board shall advertise in the local media to solicit candidate applications or nominations. A committee consisting of less than a quorum of the Board shall ensure that applicants are eligible for Board membership and announce the names of the eligible candidates. The Board shall interview the candidates at a public meeting, accept oral or written public input, and select the provisional appointee by a majority vote.

Within 10 days after the appointment is made, the Board shall post notices of the actual vacancy, or the filing of a deferred resignation, and the provisional appointment. The notice shall be published in the local newspaper pursuant to Government Code 6061 and posted in at least three public places within the district. (Education Code 5092)

The notice shall contain: (Education Code 5092)

1. The date of the occurrence of the vacancy or the date of the filing of, and the effective date of, the resignation
2. The full name of the appointee
3. The date of appointment
4. A statement notifying the voters that unless a petition calling for a special election pursuant to Education Code 5091 is filed in the office of the County Superintendent within 30 days of the provisional appointment, it shall become an effective appointment

The person appointed shall hold office until the next regularly scheduled election for district Board members and shall be afforded all the powers and duties of a Board member upon appointment. (Education Code 5091)

Appointment Due to Failure to Elect

When a vacancy occurs because no candidate or an insufficient number of candidates have been nominated (i.e., a failure to elect) and a district election will not be held, the Board shall appoint a qualified person to the office. This appointment shall be made at a meeting prior to the day fixed for the election and the appointee shall be seated at the organizational meeting as if elected at the district election. (Education Code 5328)

When an appointment is being made because of a failure to elect, the district shall publish a notice once in a newspaper of general circulation published in the district, or if no such newspaper exists, in a newspaper having general circulation within the district. This notice shall state that the Board intends to make an appointment and shall inform persons of the procedure available for applying for the appointment. (Education Code 5328.5)

The procedure for selecting and interviewing candidates shall be the same as the procedures for "Provisional Appointments," as specified above.

Sausalito Marin City School District

Agenda Item: 11.12

Date: March 11, 2014

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

Consent Agenda

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

Item: Board Bylaw (BB) 9224 – Oath or Affirmation

Background:

As part of an effort to review our policies on an on-going basis, we will continue with Board Bylaws.

First read for Board Bylaw (BB) 9224 concerning Oath or Affirmation.

Fiscal Impact:

Undetermined

Recommendation:

First Read

Prepared for: S. Van Zant

Prepared by: S. Van Zant

BB 9224 Board Bylaws

Oath Or Affirmation

Prior to entering upon the duties of their office, all Governing Board members shall take the oath or affirmation required by law. (California Constitution, Article 20, Section 3; Government Code 1360)

The oath may be administered and certified by a Board member, secretary or assistant secretary to the Board, Superintendent, deputy or assistant superintendent, principal, or County Superintendent of Schools or any other person authorized in Education Code 60.

The executed oath shall be filed with the County Clerk. (Government Code 1363)