



SAUSALITO MARIN CITY SCHOOL DISTRICT

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

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, June 24, 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 in Closed Session pursuant to GC Section 54957: **Public Employees – Certificated Employment**
2. With respect to every item of business to be discussed pursuant to GC Section 54957: **Release – Certificated Employees**
3. With respect to every item of business to be discussed in Closed Session pursuant to GC 54957.6: **Negotiations – SMCTA**
Negotiations – Willow Creek Academy
4. With respect to every item of business to be discussed in Closed Session pursuant to GC Section 54957: **Personnel – Superintendent's Evaluation**

OPEN SESSION AGENDA

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

PLEDGE OF ALLEGIANCE

1. AGENDA REORGANIZATION/APPROVAL

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

2. BOARD COMMUNICATIONS

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

3. CORRESPONDENCE

- 3.01 School Activity Calendars, Schedules and Events**

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

4. REPORTS

- 4.01** SMCTA Report
- 4.02** CSEA Report
- 4.03** Director of Maintenance
- 4.04** Superintendent's Report

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, *9.09
- *6.02** Approval of Minutes of Board Meeting of June 10, 2014
- 6.03** Willow Creek Academy Charter Renewal

7. PUPIL SERVICES

8. PERSONNEL

- 8.01** Certificated Personnel Assignment Order (Closed Session Item)
- 8.02** Personnel Action Report

9. FINANCIAL & BUSINESS

- 9.01** 2014-2015 Local Control and Accountability Plan - Action
- 9.02** 2014-2015 Budget – Action
- 9.03** 2013-2014 Common Core Expenditure Plan - Action
- 9.04** Resolution 703 – 2014-2015 Education Protection Account - Action
- 9.05** Resolution 704 – 2013-2014 Budget Transfer Authorization - Action
- 9.06** Resolution 705 – 2013-2014 Classification of Fund Balances - Action
- 9.07** Resolution 706 – 2014-2015 Authorization of Tax Anticipation - Action
- 9.08** Willow Creek Academy 2014-2015 Local Control and Accountability Plan and Budget
- *9.09** Payment of Warrants – Batches 52-53

10. CURRICULUM AND INSTRUCTION

11. POLICY DEVELOPMENT

- 11.01** Board Bylaw (BB) 9310 – Board Policies – Action
- 11.02** Board Bylaw (BB) 9320 – Meetings and Notices – Action
- 11.03** Board Bylaw (BB) 9323 – Meeting Conduct – Action
- 11.04** Administrative Regulation 3516.1 - Fire Drills and Fires – Action
- 11.05** Administrative Regulation 3516.3 - Earthquake Emergency Procedure System – Action

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

- 11.06 Board Policy 3580 - School Records – Action
- 11.07 Board Policy 3600 – Consultants – Action
- 11.08 Board Policy 1501 – Uniform Complaint Procedures – First Read

12. BOARD REQUESTS

13. FUTURE MEETING

The next Regular Meeting of the Board of Trustees will be on Tuesday, July 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
June 10, 2014**

ATTENDANCE

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

The meeting was called to order at 4:30 p.m.

CLOSED SESSION

The Board and Superintendent convened closed session at 4:31 p.m.

RECONVENE TO OPEN SESSION

Open session reconvened at 6:03 p.m.

Report Out from Closed Session

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

PLEDGE OF ALLEGIANCE

Trustee Thornton led the Pledge of Allegiance.

AGENDA ORDER

The agenda order was approved.

BOARD COMMUNICATIONS

Trustee Thornton said that she went to a meeting of Marin Strong Start, a group of organizations concerned with scholastic opportunities for children from birth to five.

Trustee Van Alst said that she was elected treasurer of the Marin County School Boards Association.

Trustee Newmeyer said he enjoyed visiting classrooms during Open House and was excited to see the installed bike racks out front.

CSEA REPORT

Custodian Jeff McNaughton introduced himself as the new president of the CSEA chapter and thanked past president Julius Holtzclaw for his hard work on behalf of the classified employees in the district.

MAINTENANCE REPORT

Alan Rothkop, the director of maintenance and operations, said that together with his staff and parent volunteers, he spent Saturday at Willow Creek Academy pulling weeds and cleaning the upper campus.

It appears that some of the trees in the northwest corner of the campus slated to be cut during the summer break do not belong to the district. The homeowners who have taken on the project will be asking for permission to go ahead with the cutting from the rightful owners.

PRINCIPAL'S REPORT

Principal Norbutas said that it has been a busy time at Bayside Martin Luther king Jr. Academy. With the help of many volunteers, including dedicated room parents, the school celebrated its first Latin Heritage night. We also held a Volunteer Recognition Assembly to thank everyone for their help during the school year, he said. Graduation is on June 16.

Mr. Norbutas then gave a Power Point presentation of the highlights of the past year that included: Merging of Bayside and Martin Luther king Jr. Academy into one school, increased attendance, a greater number of students transferring from Willow Creek Academy, and more parental engagement.

SUPERINTENDENT'S REPORT

Superintendent Van Zant said that the district intends to expand foreign language offerings to all students and share the costs with Willow Creek Academy to make the venture possible. Despite initial misgivings, the new cafeteria program has worked very well, with our costs cut in half, he said. He then invited Judy Shils to give an overview of the Conscious Kitchen program. Ms. Shils introduced J.J. Foley as the new program manager. She said that the Bayside Martin Luther King Jr. Academy cafeteria program was a pilot program for Conscious Kitchen and that she intends to make it a national and even international one that offers organic food to schools everywhere. Throughout the year, the opportunity to engage staff and students at the same time during breakfast and lunch has been very good for the kids. Attendance went up and disciplinary cases decreased. Chef Maggie received constant feedback from the students and she was able to tweak the menu in response to their requests. Many people and organizations, including Cavallo Point in Sausalito and its executive chef Justin Everett were crucial in helping to raise funds for Conscious Kitchen. We established working relationships with farmers and purveyors in Marin and received donations, such as flowers from Whole Foods, every week. We are moving forward for next year, she concluded.

Garden coordinator Paloma Collier showed slides of the garden and said this year she has had the opportunity to teach classes aligned with the standards to students in every grade. Next year, we want to grow the program and be more connected to the cafeteria by providing some of the food, more nutrition and cooking classes and try for zero waste with composting.

WILLOW CREEK ACADEMY REPORT

Head of School Royce Conner thanked Alan Rothkop for coming on Saturday to help clean the Willow Creek campus. WCA 8th graders graduated at the Bay Model. The Charter School is collaborating on a district-wide technology plan to get more bandwidth on its campus. We are working with Superintendent Van Zant to launch a foreign language program that offers more choices to our students, he concluded.

ORAL COMMUNICATIONS

Teacher Karli Pierce said that she is sad to see the Spanish program being cut for next year. This is a decision based on the bottom line rather than program needs, she told the Board. Learning Spanish opened up another world for the students in Marin City, where there are many issues around race, culture and identity.

CONSENT AGENDA

Roll Call Thornton/Newmeyer /All to approve the following consent agenda items:

Minutes of Board Meeting of May 13, 2014

Payment of Warrants – Batches 48-51

Memorandum of Understanding with Dominican University

Memorandum of Understanding with Head Start

Thornton/Newmeyer /All to approve the above memorandum.

FINANCIAL & BUSINESS

At 6.59 p.m., the Board President opened a public hearing on the district's 2014-2015 Local Control and Accountability Plan and budget.

The Superintendent said that we have a structural deficit of approximately \$200,000, which we must address within the next two weeks.

At 7.05 p.m. the public hearing was closed and open session was resumed.

POLICY DEVELOPMENT

Newmeyer/Van Alst/All to approve the following Board Bylaws:

Board Bylaw (BB) 9321 – Closed Session

Board Bylaw (BB) 9321.1 – Closed Session – Actions and Reports

Board Bylaw (BB) 9322 – Agenda Materials

Board Bylaw (BB) 9323.2 – Actions of the Board

Board Bylaw (BB) 9324 – Minutes and Recordings

The following bylaw was brought to the Board for a second read:

Board Bylaw (BB) 9323 – Meeting Conduct

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

Board Bylaw (BB) 9310 – Board Policies

Board Bylaw (BB) 9320 – Meetings and Notices

Administrative Regulation 3516.1 - Fire Drills and Fires

Administrative Regulation 3516.3 - Earthquake Emergency Procedure System

Board Policy 3580 - District Records

Board Policy 3600 – Consultants

ADJOURNMENT

Thornton/newmeyer /All to adjourn the meeting at 7:10 p.m.

Signature/Date

Title

Sausalito Marin City School District

Agenda Item: 6.03

Date: June 24, 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: Willow Creek Academy Charter Renewal

Background:

This board memo will serve as a place holder to allow for discussion of this item with backup to follow if necessary.

Fiscal Impact:

Recommendation:

Prepared for: S. Van Zant

Prepared by: S. Van Zant

Sausalito Marin City School District

Agenda Item: 8.01

Date: June 24, 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: Personnel Assignment Order

Background:

This item will be brought to the Board in closed session.

Fiscal Impact:

Recommendation:

Approve

Prepared for: S. Van Zant

Prepared by: S. Van Zant

Sausalito Marin City School District
Personnel Action Report
2013/2014

Date of Board Meeting: June 24, 2014

Action	Name	Title	FTE	Site	Effective Date
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Classified

Certificated

Resigned	Karli Pierce	Teacher- Spanish	1.0	BS/MLK	6-19-14
Resigned	Kayla Zeisler	Teacher- LA/SS	1.0	BS/MLK	6-19-14
Resigned	Julia Lieberman	Teacher- Second	1.0	BS/MLK	6-19-14
Resigned	Jan McDougal	Teacher- Math	1.0	BS/MLK	6-19-14

Confidential

Administrative

Resigned	Daniel Norbutas	Chief Academic Officer/Principal	1.0	BS/MLK	6-30-14
Resigned	Tenisha Tate	Vice Principal	1.0	BS/MLK	6-30-14

Sausalito Marin City School District

Agenda Item: 9.01

Date: June 24, 2014

<input type="checkbox"/> Correspondence	<input type="checkbox"/> Consent Agenda
<input type="checkbox"/> Reports	
<input type="checkbox"/> General Functions	
<input type="checkbox"/> Pupil Services	
<input type="checkbox"/> Personnel Services	
<input checked="" type="checkbox"/> Financial & Business Procedures	
<input type="checkbox"/> Curriculum and Instruction	
<input type="checkbox"/> Policy Development	

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

Item: Adopt 2014-2015 Local Control Accountability Plan (LCAP)

Background:

Assembly Bill 97 (Chapter 47, Statutes of 2013) signed by Governor Brown on July 1, 2013 specifies implementation requirements for Local Control Funding Formula (LCFF) which includes the development of Local Control Accountability Plan (LCAP).

Local Education Agencies (LEAs) must adopt three-year LCAPs; first one to be adopted by July 1, 2014. Plans must be aligned to LEA budget and describe annual goals for all pupils and each subgroup to be achieved for each of the state priorities identified in statute and any additional local priorities identified by the local governing board. Specific actions the LEA will take during each year to achieve those goals will be delineated.

In developing the LCAP, governing boards must consult with teachers, school administration, other school personnel, parents and pupils to provide advice to the board and superintendent on LCAP requirements. Constituent groups should be formed or assembled to provide and contribute to the development of the plan. Upon completion of the LCAP, it must be submitted to the County Office of Education for final approval.

Fiscal Impact:

The District's Local Control Funding Formula revenue for 2014-2015 is \$1,582,439, which is funded by local property taxes and state aid. This total includes supplemental and concentrations funds of approximately \$374,359 based on enrollment of subgroup populations (socio-economically disadvantaged, English Language Learners, and Foster students), which represents 90% the student enrollment. The LCAP will describe how these funds are spent in achieving educational goals and priorities.

The LCAP must be adopted each year in tandem with Budget adoption. Public input is required.

Recommendation:

Adopt

Prepared for: Steve Van Zant

Prepared by: P. Rigney

Calculating proportionality of increase in Supplemental and Concentration revenues and threshold expense level												
5 CCR 15496(a)	Step 1		Step 2		Step 3	Step 4	Step 5		Step 6		Step 7	Step 8
				(=> 12-13 EIA)	(1-2)	28.00%	(2 + Step 4)					
	%	S&C 14-15	EIA Exp 12-13	S&C exp 13-14	2014-15 Diff	x Step 3 S&C increase	2014-15 S&C Rev	14-15 LCFF Grant	2014-15 LCAP Base	2014-15 MPP	MPP at Target	
Bolinas	38%	50,589	10,470	10,470	40,119	11,233	21,703	865,958	844,255	2.6%	6%	
Dixie	17%	337,283	67,424	67,424	269,859	75,560	142,985	12,413,006	12,270,021	1.2%	2%	
Kentfield	7%	103,984	24,982	24,982	79,002	22,121	47,103	7,661,795	7,614,693	0.8%	1%	
Laguna	67%	35,256	8,701	8,701	26,555	7,436	16,136	143,276	127,140	12.7%	21%	
Lagunitas	13%	81,547	7,548	7,548	73,999	20,720	28,268	1,906,996	1,878,728	1.5%	4%	
Larkspur	10%	212,904	44,567	44,567	168,337	47,134	91,701	9,176,342	9,084,640	1.0%	2%	
Lincoln	13%	4,351	5,708	5,708	(1,357)	(380)	5,328	156,975	151,647	3.5%	5%	
Mill Valley	7%	215,547	136,079	136,079	79,468	22,251	158,330	19,830,203	19,671,873	0.8%	1%	
Nicasio	22%	13,586	7,691	7,691	5,895	1,651	9,342	363,765	354,423	2.6%	3%	
Novato	39%	4,339,208	700,122	700,122	3,639,086	1,018,944	1,719,066	52,118,038	50,398,972	3.4%	7%	
Reed	4%	138,693	46,496	46,496	92,197	25,815	72,311	9,846,420	9,774,108	0.7%	1%	
Ross	2%	50,093	8,779	8,779	41,314	11,568	20,347	2,252,519	2,232,172	0.9%	2%	
Ross Valley	13%	428,827	40,646	40,646	388,181	108,691	149,336	14,558,953	14,409,617	1.0%	2%	
San Rafael El	65%	5,364,635	871,820	871,820	4,492,815	1,257,988	2,129,809	30,194,507	28,064,699	7.6%	14%	
San Rafael High	46%	1,447,448	42,200	42,200	1,405,248	393,470	435,669	14,991,374	14,555,704	3.0%	7%	
Sausalito	98%	377,780	135,870	135,870	241,910	67,735	203,605	1,637,966	1,434,361	14.2%	26%	
Shoreline	57%	443,565	195,798	195,798	247,767	69,375	265,173	4,103,926	3,838,753	6.9%	10%	
Tamalpais	10%	676,369	30,512	30,512	645,857	180,840	211,352	28,417,810	28,206,458	0.7%	2%	
Union	30%	5,832	5,421	5,421	411	115	5,536	146,200	140,664	3.9%	7%	
							1			2	3	

1

2

3

% = of unduplicated students from 2012-13 CalPADs certification

1 Step 5 represents the estimated supplemental and concentration grant funding in the LCAP year

2 Step 7 represents the percentage of increased or improved services for unduplicated pupils over total pupil population, for 2014-15

3 Step 8 represents the percentage of increased or improved services for unduplicated pupils over total pupil population, at full implementation

MPP = Minimum Proportionate Percentage

Local Control and Accountability Plan

Sausalito Marin City

July 1, 2014 - June 30, 2017

06/19/2014

§ 15497. Local Control and Accountability Plan and Annual Update Template.

Introduction:

LEA: Sausalito Marin City **Contact (Name, Title, Email, Phone Number):** Steve Van Zant, Superintendent, svanzant@smcsd.orf, (415) 332-3190 **LCAP Year:** 2014

Local Control and Accountability Plan and Annual Update Template

The Local Control and Accountability Plan (LCAP) and annual update template shall be used to provide details regarding local educational agencies' (LEAs) actions and expenditures to support pupil outcomes and overall performance pursuant to Education Code sections 52060, 52066, 47605, 47605.5, and 47606.5.

For school districts, pursuant to Education Code section 52060, the LCAP must describe, for the school district and each school within the district, goals and specific actions to achieve those goals for all pupils and each subgroup of pupils identified in Education Code section 52052, including pupils with disabilities, for each of the state priorities and any locally identified priorities.

For county offices of education, pursuant to Education Code section 52066, the LCAP must describe, for each county office of education-operated school and program, goals and specific actions to achieve those goals for all pupils and each subgroup of pupils identified in Education Code section 52052, including pupils with disabilities, who are funded through the county office of education Local Control Funding Formula as identified in Education Code section 2574 (pupils attending juvenile court schools, on probation or parole, or mandatorily expelled) for each of the state priorities and any locally identified priorities. School districts and county offices of education may additionally coordinate and describe in their LCAPs services provided to pupils funded by a school district but attending county-operated schools and programs, including special education programs.

Charter schools, pursuant to Education Code sections 47605, 47605.5, and 47606.5, must describe goals and specific actions to achieve those goals for all pupils and each subgroup of pupils identified in Education Code section 52052, including pupils with disabilities, for each of the state priorities as applicable and any locally identified priorities. For charter schools, the inclusion and description of goals for state priorities in the LCAP may be modified to meet the grade levels served and the nature of the programs provided, including modifications to reflect only the statutory requirements explicitly applicable to charter schools in the Education Code.

The LCAP is intended to be a comprehensive planning tool. LEAs may reference and describe actions and expenditures in other plans and funded by a variety of other fund sources when detailing goals, actions, and expenditures related to the state and local priorities. LCAPs must be consistent with school plans submitted pursuant to Education Code section 64001. The information contained in the LCAP, or annual update, may be supplemented by information contained in other plans (including the LEA plan pursuant to Section 1112 of Subpart 1 of Part A of Title I of Public Law 107-110) that are incorporated or referenced as relevant in this document.

For each section of the template, LEAs should comply with instructions and use the guiding questions as prompts (but not limits) for completing the information as required by statute. Guiding questions do not require separate narrative responses. Data referenced in the LCAP must be consistent

with the school accountability report card where appropriate. LEAs may resize pages or attach additional pages as necessary to facilitate completion of the LCAP.

State Priorities

The state priorities listed in Education Code sections 52060 and 52066 can be categorized as specified below for planning purposes, however, school districts and county offices of education must address each of the state priorities in their LCAP. Charter schools must address the priorities in Education Code section 52060(d) that apply to the grade levels served, or the nature of the program operated, by the charter school.

A. Conditions of Learning:

Basic: *degree to which teachers are appropriately assigned pursuant to Education Code section 44258.9, and fully credentialed in the subject areas and for the pupils they are teaching; pupils have access to standards-aligned instructional materials pursuant to Education Code section 60119; and school facilities are maintained in good repair pursuant to Education Code section 17002(d). (Priority 1)*

Implementation of State Standards: *implementation of academic content and performance standards adopted by the state board for all pupils, including English learners. (Priority 2)*

Course access: *pupil enrollment in a broad course of study that includes all of the subject areas described in Education Code section 51210 and subdivisions (a) to (i), inclusive, of Section 51220, as applicable. (Priority 7)*

Expelled pupils (for county offices of education only): *coordination of instruction of expelled pupils pursuant to Education Code section 48926. (Priority 9)*

Foster youth (for county offices of education only): *coordination of services, including working with the county child welfare agency to share information, responding to the needs of the juvenile court system, and ensuring transfer of health and education records. (Priority 10)*

B. Pupil Outcomes:

Pupil achievement: *performance on standardized tests, score on Academic Performance Index, share of pupils that are college and career ready, share of English learners that become English proficient, English learner reclassification rate, share of pupils that pass Advanced Placement exams with 3 or higher, share of pupils determined prepared for college by the Early Assessment Program. (Priority 4)*

Other pupil outcomes: *pupil outcomes in the subject areas described in Education Code section 51210 and subdivisions (a) to (i), inclusive, of Education Code section 51220, as applicable. (Priority 8)*

C. Engagement:

Parent involvement: *efforts to seek parent input in decision making, promotion of parent participation in programs for unduplicated pupils and special need subgroups. (Priority 3)*

Pupil engagement: *school attendance rates, chronic absenteeism rates, middle school dropout rates, high school dropout rates, high school graduations rates. (Priority 5)*

School climate: *pupil suspension rates, pupil expulsion rates, other local measures including surveys of pupils, parents and teachers on the sense of safety and school connectedness. (Priority 6)*

Section 1: Stakeholder Engagement

Meaningful engagement of parents, pupils, and other stakeholders, including those representing the subgroups identified in Education Code section 52052, is critical to the LCAP and budget process. Education Code sections 52062 and 52063 specify the minimum requirements for school districts; Education Code sections 52068 and 52069 specify the minimum requirements for county offices of education, and Education Code section 47606.5 specifies the minimum requirements for charter schools. In addition, Education Code section 48985 specifies the requirements for translation of documents.

Instructions: Describe the process used to engage parents, pupils, and the community and how this engagement contributed to development of the LCAP or annual update. Note that the LEA's goals related to the state priority of parental involvement are to be described separately in Section 2, and the related actions and expenditures are to be described in Section 3.

Guiding Questions:

- 1) How have parents, community members, pupils, local bargaining units, and other stakeholders (e.g., LEA personnel, county child welfare agencies, county office of education foster youth services programs, court-appointed special advocates, foster youth, foster parents, education rights holders and other foster youth stakeholders, English learner parents, community organizations representing English learners, and others as appropriate) been engaged and involved in developing, reviewing, and supporting implementation of the LCAP?
- 2) How have stakeholders been included in the LEA's process in a timely manner to allow for engagement in the development of the LCAP?
- 3) What information (e.g., quantitative and qualitative data/metrics) was made available to stakeholders related to the state priorities and used by the LEA to inform the LCAP goal setting process?
- 4) What changes, if any, were made in the LCAP prior to adoption as a result of written comments or other feedback received by the LEA through any of the LEA's engagement processes?
- 5) What specific actions were taken to meet statutory requirements for stakeholder engagement pursuant to Education Code sections 52062, 52068, and 47606.5, including engagement with representative parents of pupils identified in Education Code section 42238.01?
- 6) In the annual update, how has the involvement of these stakeholders supported improved outcomes for pupils related to the state priorities?

Involvement Process	Impact on LCAP
October, 2013 - on going Design Team, comprised of teachers, staff, site administration, bargaining unit and community members review data to include DIBELS, Study Island assessments,	Through the process, we have established the following visions for our students: <i>Our students will have stellar, appropriate and varied</i>

<p>KOF, Accelerated Reader, Accelerated Math, Student Attendance, Student Behavior, and parent Engagement statistics in order to develop plans to improve student learning</p> <p>February, 2014</p> <p>Teachers, Staff, site administration, bargaining unit and Community Member meetings to establish three learning themes</p> <p>April 9, 2014</p> <p>Meeting of Site Council team members comprised of Teachers, Staff and Community Members to review finding and set three year goals</p>	<p><i>communication and language skills.</i></p> <p><i>Students will be academically and culturally literate by mastering, applying, questioning, defending core concepts, solutions and experiences</i></p> <p><i>Students will fearlessly preserve to strategically and resourcefully solve academic and real world problems</i></p> <p>Through further process we have established Kindergarten readiness, Third grade reading proficiency and Algebra readiness as priorities.</p>
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Section 2: Goals and Progress Indicators

*For school districts, Education Code sections 52060 and 52061, for county offices of education, Education Code sections 52066 and 52067, and for charter schools, Education Code section 47606.5 require(s) the LCAP to include a description of the annual goals, for all pupils and each subgroup of pupils, for **each** state priority and any local priorities and require the annual update to include a review of progress towards the goals and describe any changes to the goals.*

Instructions: Describe annual goals and expected and actual progress toward meeting goals. This section must include specifics projected for the applicable term of the LCAP, and in each annual update year, a review of progress made in the past fiscal year based on an identified metric. Charter schools may adjust the chart below to align with the term of the charter school's budget that is submitted to the school's authorizer pursuant to Education Code section 47604.33. The metrics may be quantitative or qualitative, although LEAs must, at minimum, use the specific metrics that statute explicitly references as required elements for measuring progress within a particular state priority area. Goals must address each of the state priorities and any additional local priorities; however, one goal may address multiple priorities. The LEA may identify which school sites and subgroups have the same goals, and group and describe those goals together. The LEA may also indicate those goals that are not applicable to a specific subgroup or school site. The goals must reflect outcomes for all pupils and include specific goals for school sites and specific subgroups, including pupils with disabilities, both at the LEA level and, where applicable, at the school site level. To facilitate alignment between the LCAP and school plans, the LCAP shall identify and incorporate school-specific goals related to the state and local priorities from the school plans submitted pursuant to Education Code section 64001. Furthermore, the LCAP should be shared with, and input requested from, school site-level advisory groups (e.g., school site councils, English Learner Advisory Councils, pupil advisory groups, etc.) to facilitate alignment between school-site and district-level goals and actions. An LEA may incorporate or reference actions described in other plans that are being undertaken to meet the goal.

Guiding Questions:

- 1) What are the LEA's goal(s) to address state priorities related to "Conditions of Learning"?
- 2) What are the LEA's goal(s) to address state priorities related to "Pupil Outcomes"?
- 3) What are the LEA's goal(s) to address state priorities related to "Engagement"(e.g., pupil and parent)?
- 4) What are the LEA's goal(s) to address locally-identified priorities?
- 5) How have the unique needs of individual school sites been evaluated to inform the development of meaningful district and/or individual school site goals (e.g., input from site level advisory groups, staff, parents, community, pupils; review of school level plans; in-depth school level data analysis, etc.)?
- 6) What are the unique goals for subgroups as defined in Education Code sections 42238.01 and 52052 that are different from the LEA's goals for all pupils?
- 7) What are the specific predicted outcomes/metrics/noticeable changes associated with each of the goals annually and over the term of the LCAP?

- 8) What information (e.g., quantitative and qualitative data/metrics) was considered/reviewed to develop goals to address each state or local priority and/or to review progress toward goals in the annual update?
- 9) What information was considered/reviewed for individual school sites?
- 10) What information was considered/reviewed for subgroups identified in Education Code section 52052?
- 11) In the annual update, what changes/progress have been realized and how do these compare to changes/progress predicted? What modifications are being made to the LCAP as a result of this comparison?

Identified Need and Metric (What needs have been identified and what metrics are used to measure progress?)	Goals			Annual Update: Analysis of Progress	What will be different/improved for students? (based on identified metric)			Related State and Local Priorities
	Description of Goal	Applicable Pupil Subgroup(s) (Identify applicable subgroups (as defined in EC 52052) or indicate "all" for all pupils.)	School(s) Affected (Indicate "all" if the goal applies to all schools in the LEA, or alternatively, all high schools, for example.)		LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	
<p>70% proficiency in ELA on SIBA.</p> <p>80% of those non-proficient will advance one-level towards goal of proficiency</p> <p>80% of K-2 students will score 'core' on DIBELS</p> <p>Study Island Benchmark Assessments (SIBA), DIBELS, Systemic Instruction in Phonological Awareness, Phonics, and Sight</p>	Our students will have stellar, appropriate and varied communication and language skills	All	All		<p>75% proficient, 85% of non-proficient move up one level</p> <p>85% 'core' on DIBELS</p> <p>70% proficient SBAC</p>	<p>80% proficient, 90% of non-proficient move up one level</p> <p>90% "core" DIBELS</p> <p>80% proficient SBAC</p>	<p>90% proficient, 95% non-proficient advance one level</p> <p>95% 'core' DIBELS</p> <p>90% proficient SBAC</p>	<p>Pupil achievement</p> <p>Increase student proficiency in Reading as measured by Study Island Bench Marks (SIBA) by spring 2015.</p> <p>80% of K-2 students will score 'core' on grade level DIBELS assessments</p>

Words) SIPPS, Smarter Balance Assessment Consortium (SBAC) 2012- 2013 API score was 719. API for ELL students was 935 (only 14 were tested) Due to in-sufficient numbers, CELDT data is not desegregated. in 13-14 we identified 32 students as being English Language Learners. 11 were Fluent English Proficient. Our current FEP Redesignation rate is 43.2%								
70% proficient on SIBA in grades 3-5 100% move up one grade level on ALEKS (6-8 grade) 60% pre-algebra	Increase student proficiency in math as measured by SIBA, ALEKS, MDTP and SBAC	All	All		70% Proficient SIBA (3-5 grade) 85% move up one level (3-5) 100% move up one grade level on ALEKS (6-8 grade)	75% Proficient SIBA (3-5 grade) 90% move up one-level (3-5) 100% move up one level on ALEKS (6-8 grade) 70% pre-algebra readiness on MDTP (6th	85% Proficient SIBA (3-5 grade) 95% move up one level (3-5 grade) 100% move up one level on	Pupil achievement Students will fearlessly perserver to strategically and resourcefully solve academic and

readiness on MDTP (6th grade) SIBA, ALEKS, MDTP, SBAC					60% pre-algebra readiness on MDTP (6th grade) 60% algebra readiness on MDTP (8th grade)	grade) 65% algebra readiness on MDTP (8th grade) 70% proficient on SBAC	ALEKS 80% pre-algebra readiness on MDTP (6th grade) 70% algebra readiness on MDTP (8th grade) 80% proficient SBAC	real world problems
70% of parents will attend one or more school events and volunteer at least one-hour Parent sign-in sheets at family nights, open house and other parent education events	Increase parent involvement during the school day and at school events	All	All		80% of parents will attend one or more school events and volunteer at least one-hour	90% of parents will attend one or more school events and volunteer at least one-hour	100% of parents will attend one or more school events and volunteer at least one-hour	Parent involvement Increase parent participation in the education of our students
92.5% actual attendance rate Review of actual attendance rates in the 12-13 school year, 2.93% of our students were	Increase student attendance rates	All	All		94% actual attendance rate	95% actual attendance rate	96% actual attendance rate	Pupil engagement Students will attend school and be meaningfully engaged in learning

classified as chronic truants.								
60% of students and parents report that the school is safe 60% of student report that they feel they belong at school Parent and student surveys. Suspension and expulsion rate data. In 12 - 13, the District suspension rate (Students Suspended and Students Expelled divided by Cumulative Enrollment) multiplied by 100 was 10.5 and the student expulsion rate was 0.2 There were no middle school dropouts reported.	Parents and students will feel safe at and connected to the school	All	All		70% of parents and students report feeling safe at school 70% of students report that they feel they belong at school	80% of parents and students report feeling safe at school 80% of students report that they feel they belong at school	90% of parents and students report feeling safe at school 90% of students report that they feel they belong at school	School climate Increase student and parent sence of connectedness and safety at school
All Students have access to courses taught by appropriately	All students will have access to courses taught	All	All		All teachers will be appropriately credentialed All students will	All teachers will be appropriately credentialed All students will have access to high quality	All teachers will be appropriately credentialed	Course access Students will have access to high calibier

<p>credentialed high quality instructors using relevant high quality materials</p> <p>All teachers will be properly credentialed</p> <p>All students will have access to high quality instructional materials</p>	<p>by appropriately credentialed - high quality instructors using relevant high quality measures.</p>				<p>have access to high quality instructional materials</p>	<p>instructional materials</p>	<p>All students will have access to high quality instructional materials</p>	<p>instruction and materials</p>
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Section 3: Actions, Services, and Expenditures

For school districts, Education Code sections 52060 and 52061, for county offices of education, Education Code sections 52066 and 52067, and for charter schools, Education Code section 47606.5 require the LCAP to include a description of the specific actions an LEA will take to meet the goals identified. Additionally Education Code section 52064 requires a listing and description of the expenditures required to implement the specific actions.

Instructions: Identify annual actions to be performed to meet the goals described in Section 2, and describe expenditures to implement each action, and where these expenditures can be found in the LEA's budget. Actions may describe a group of services that are implemented to achieve identified goals. The actions and expenditures must reflect details within a goal for the specific subgroups identified in Education Code section 52052, including pupils with disabilities, and for specific school sites as applicable. In describing the actions and expenditures that will serve low-income, English learner, and/or foster youth pupils as defined in Education Code section 42238.01, the LEA must identify whether supplemental and concentration funds are used in a districtwide, schoolwide, countywide, or charterwide manner. In the annual update, the LEA must describe any changes to actions as a result of a review of progress. The LEA must reference all fund sources used to support actions and services. Expenditures must be classified using the California School Accounting Manual as required by Education Code sections 52061, 52067, and 47606.5.

Guiding Questions:

- 1) What actions/services will be provided to all pupils, to subgroups of pupils identified pursuant to Education Code section 52052, to specific school sites, to English learners, to low-income pupils, and/or to foster youth to achieve goals identified in the LCAP?
- 2) How do these actions/services link to identified goals and performance indicators?
- 3) What expenditures support changes to actions/services as a result of the goal identified? Where can these expenditures be found in the LEA's budget?
- 4) In the annual update, how have the actions/services addressed the needs of all pupils and did the provisions of those services result in the desired outcomes?
- 5) In the annual update, how have the actions/services addressed the needs of all subgroups of pupils identified pursuant to Education Code section 52052, including, but not limited to, English learners, low-income pupils, and foster youth; and did the provision of those actions/services result in the desired outcomes?
- 6) In the annual update, how have the actions/services addressed the identified needs and goals of specific school sites and did the provision of those actions/services result in the desired outcomes?
- 7) In the annual update, what changes in actions, services, and expenditures have been made as a result of reviewing past progress and/or changes to goals?

A. What annual actions, and the LEA may include any services that support these actions, are to be performed to meet the goals described in Section 2 for ALL pupils and the goals specifically for subgroups of pupils identified in Education Code section 52052 but not listed in Table 3B below (e.g., Ethnic subgroups and pupils with disabilities)? List and describe expenditures for each fiscal year implementing these actions, including where these expenditures can be found in the LEA's budget.

Goal	Related State and Local Priorities (Identify specific state priority. For districts and COEs, <u>all</u> priorities in statute must be included and identified; each goal may be linked to more than one priority if appropriate.)	Actions and Services	Level of Service	Annual Update: Review of actions/ services	What actions are performed or services provided in each year (and are projected to be provided in years 2 and 3)? What are the anticipated expenditures for each action (including funding source)?		
					LCAP Year Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
Our students will have stellar, appropriate and varied communication and language skills	Pupil achievement Increase student proficiency in Reading as measured by Study Island Bench Marks (SIBA) by spring 2015. 80% of K-2 students will	Continue to support and implement GLAD training	School-Wide		Professional Development/Training: \$3,000 Funding Source: CELDT	Professional Development/Training: \$3,000 Funding Source: CELDT	Professional Development/Training: \$3,000 Funding Source: CELDT
					Bilingual Paraprofessional: \$42,000 Funding Source: General fund/Title 1	Bilingual Paraprofessional: \$45,000 Funding Source: General fund/Title 1	Bilingual Paraprofessional: \$47,000 Funding Source: General fund/Title 1

	score 'core' on grade level DIBELS assessments						
Our students will have stellar, appropriate and varied communication and language skills	Pupil achievement Increase student proficiency in Reading as measured by Study Island Bench Marks (SIBA) by spring 2015. 80% of K-2 students will score 'core' on grade level DIBELS assessments	Maintain Small class size	School-Wide		Teacher: \$85,000 Funding Source: General Fund	Teacher: \$85,000 Funding Source: General Fund	Teacher: \$85,000 Funding Source: General Fund
Our students will have stellar, appropriate and varied communication and language skills	Pupil achievement Increase student proficiency in Reading as measured by Study Island Bench Marks (SIBA) by spring 2015. 80% of K-2 students will score 'core' on	Adopt and implement SIPPs intervention curriculum school-wide	School-Wide				

	grade level DIBELS assessments						
Our students will have stellar, appropriate and varied communication and language skills	Pupil achievement Increase student proficiency in Reading as measured by Study Island Bench Marks (SIBA) by spring 2015. 80% of K-2 students will score 'core' on grade level DIBELS assessments	Provide Targeted ELL support	School-Wide				
Our students will have stellar, appropriate and varied communication and language skills	Pupil achievement Increase student proficiency in Reading as measured by Study Island Bench Marks (SIBA) by spring 2015. 80% of K-2 students will score 'core' on grade level	Implement "Marin City Reads" reading incentive program	School-Wide				

	DIBELS assessments						
Increase student proficiency in math as measured by SIBA, ALEKS, MDTP and SBAC	Pupil achievement Students will fearlessly perserver to strategically and resourcefully solve academic and real world problems	Maintain small class sizes	School-Wide		Teaching/Professional Expert: \$100,000 Funding Source: General Fund/TSG	Teaching/Professional Expert: \$85,000 Funding Source: General Fund/TSG	Teaching/Professional Expert: \$85,000 Funding Source: General Fund/TSG
					Aleks ~ Student Assessment Tool: \$4,500 Funding Source: General Fund/Lottery	Aleks ~ Student Assessment Tool: \$4,500 Funding Source: General Fund/Lottery	Aleks ~ Student Assessment Tool: \$4,500 Funding Source: General Fund/Lottery
Increase student proficiency in math as measured by SIBA, ALEKS, MDTP and SBAC	Pupil achievement Students will fearlessly perserver to strategically and resourcefully solve academic and real world problems	Personalize math instruction through the use of technology	School-Wide				
Increase parent involvement during the school day and at school events	Parent involvement Increase parent participation inthe education of our students	Use of parent/community liaisons and school counselor	School-Wide		Parent Aides/Noon Duty Aides: \$30,000 Funding Source: General Fund	Parent Aides/Noon Duty Aides: \$30,000 Funding Source: General Fund	Parent Aides/Noon Duty Aides: \$30,000 Funding Source: General Fund
					Parent Liasion: \$13,000 Funding Source: Pre K to 3 Grant	Parent Liasion: \$13,000 Funding Source: Pre K to 3 Grant	Parent Liasion: \$13,000 Funding Source: Pre K to 3 Grant

Increase parent involvement during the school day and at school events	Parent involvement Increase parent participation in the education of our students	Development of Full Service Community Based programs	LEA-Wide				
Increase parent involvement during the school day and at school events	Parent involvement Increase parent participation in the education of our students	Provide school-wide cultural and educational activities	School-Wide				
Increase parent involvement during the school day and at school events	Parent involvement Increase parent participation in the education of our students	Provide academic-content specific parent education nights	School-Wide				
Increase student attendance rates	Pupil engagement Students will attend school and be meaningfully engaged in learning	Provide positive student attendance rewards and recognition	School-Wide		Community Liasion: \$70,000 Funding Source: General/Title 1	Community Liasion: \$72,000 Funding Source: General/Title 1	Community Liasion: \$74,000 Funding Source: General/Title 1
					School Site Secretary/Assistant: \$35,000 Funding Source: General Fund	School Site Secretary/Assistant: \$35,000 Funding Source: General Fund	School Site Secretary/Assistant: \$35,000 Funding Source: General Fund
Increase	Pupil	Partner with Marin	School-Wide				

student attendance rates	engagement Students will attend school and be meaningfully engaged in learning	Housing Authority to improve attendance rates					
Increase student attendance rates	Pupil engagement Students will attend school and be meaningfully engaged in learning	Effectively and fairly utilize School Attendance Review Teams and Boards to effectively provide support for parents and students	School-Wide				
Increase student attendance rates	Pupil engagement Students will attend school and be meaningfully engaged in learning	Utilize parent/community liaisons and school counselor to effectively identify and work with parents and students of eliminating factors that affect student attendance.	School-Wide		Nutrition/Cafeteria: \$70,000 Funding Source: General Fund	Nutrition/Cafeteria: \$70,000 Funding Source: General Fund	Nutrition/Cafeteria: \$70,000 Funding Source: General Fund
					Custodial Staff/Supplies: \$50,000 Funding Source: General Fund	Custodial Staff/Supplies: \$50,000 Funding Source: General Fund	Custodial Staff/Supplies: \$50,000 Funding Source: General Fund
					Maintenance Staff/Supplies /Repairs: \$50,000 Funding Source: General Fund	Maintenance Staff/Supplies /Repairs: \$50,000 Funding Source: General Fund	Maintenance Staff/Supplies /Repairs: \$50,000 Funding Source: General Fund
Parents and students will feel safe at and	School climate Increase student and	Comprehensive school counseling services will be	School-Wide		Full Time Counselor: \$113,000 Funding Source:	Full Time Counselor: \$113,000 Funding Source:	Full Time Counselor: \$113,000 Funding Source:

connected to the school	parent sence of connectedness and safety at school	provided			Title 1/TSG	Title 1/TSG	Title 1/TSG
Parents and students will feel safe at and connected to the school	School climate Increase student and parent sence of connectedness and safety at school	Students will be recognized for positive actions on a regular basis at school assemblies	School-Wide		Assemblies/Parent /Community Events: \$5,000 Funding Source: General Fund/Title 1/MCF grants	Assemblies/Parent /Community Events: \$5,000 Funding Source: General Fund/Title 1/MCF grants	Assemblies/Parent /Community Events: \$5,000 Funding Source: General Fund/Title 1/MCF grants
Parents and students will feel safe at and connected to the school	School climate Increase student and parent sence of connectedness and safety at school	Develop and implement a school-wide character education and discipline program	School-Wide				
Parents and students will feel safe at and connected to the school	School climate Increase student and parent sence of connectedness and safety at school	Provide opportunities for students to take on and display leadership skills throughout the school	School-Wide		Studen Council Stipends/Supplies: \$3,000 Funding Source: General Fund	Studen Council Stipends/Supplies: \$3,000 Funding Source: General Fund	Studen Council Stipends/Supplies: \$3,000 Funding Source: General Fund
All students will have access to courses taught by appropriately	Course access Students will have access to high calibler instruction and materials	Develop curriculum maps for student success	School-Wide		Certificated Staff: \$350,000 Funding Source: Genral fund Classified Support	Certificated Staff: \$350,000 Funding Source: Genral fund Classified Support	Certificated Staff: \$350,000 Funding Source: Genral fund Classified Support

credentialed - high quality instructors using relevant high quality measures.					Staff/Paraprofessional: \$120,000 Funding Source: General Fund	Staff/Paraprofessional: \$120,000 Funding Source: General Fund	Staff/Paraprofessional: \$120,000 Funding Source: General Fund
All students will have access to courses taught by appropriately credentialed - high quality instructors using relevant high quality measures.	Course access Students will have access to high caliber instruction and materials	Provide high caliber staff development opportunities for staff around elevated site level goals	School-Wide				
All students will have access to courses taught by appropriately credentialed - high quality instructors using relevant high quality measures.	Course access Students will have access to high caliber instruction and materials	Provide each student with a properly credentialed and trained teacher	School-Wide				
All students will have access to courses taught by	Course access Students will have access to high caliber instruction and	Provide high quality instructional materials to students that	School-Wide		Instructional Materials: \$30,000 Funding Source: General/Lottery/Title 1	Instructional Materials: \$30,000 Funding Source: General/Lottery/Title 1	Instructional Materials: \$30,000 Funding Source: General/Lottery/Title 1

appropriately credentialed - high quality instructors using relevant high quality measures.	materials	support acquisition of skills and knowledge around the common core			Librarian: \$23,000 Funding Source: General Fund	Librarian: \$25,000 Funding Source: General Fund	Librarian: \$27,000 Funding Source: General Fund
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B. Identify additional annual actions, and the LEA may include any services that support these actions, above what is provided for all pupils that will serve low-income, English learner, and/or foster youth pupils as defined in Education Code section 42238.01 and pupils redesignated as fluent English proficient. The identified actions must include, but are not limited to, those actions that are to be performed to meet the targeted goals described in Section 2 for low-income pupils, English learners, foster youth and/or pupils redesignated as fluent English proficient (e.g., not listed in Table 3A above). List and describe expenditures for each fiscal year implementing these actions, including where those expenditures can be found in the LEA's budget.

Goal (Include and identify all goals from Section 2)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/services	What actions are performed or services provided in each year (and are projected to be provided in years 2 and 3)? What are the anticipated expenditures for each action (including funding source)?		
					LCAP Year Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17

C. Describe the LEA's increase in funds in the LCAP year calculated on the basis of the number and concentration of low income, foster youth, and English learner pupils as determined pursuant to 5 CCR 15496(a)(5). Describe how the LEA is expending these funds in the LCAP year. Include a description of, and justification for, the use of any funds in a districtwide, schoolwide, countywide, or charterwide manner as specified in 5 CCR 15496. For school districts with below 55 percent of enrollment of unduplicated pupils in the district or below 40 percent of enrollment of unduplicated pupils at a school site in the LCAP year, when using supplemental and concentration funds in a districtwide or schoolwide manner, the school district must additionally describe how the services provided are the most effective use of funds to meet the district's goals for unduplicated pupils in the state priority areas. (See 5 CCR 15496(b) for guidance.)

The District already meets 100% of the targeted amount and will not be on a progress plan to meet the required targeted funding amount. The District provides district wide services since over 90% of the student populations is when the supplemental and concentration levels. Sausalito Marin City School District with one class at each grade level, with a very small student to teacher ratio. Providing services in this models allows our students full inclusion with their peer and the benefits and receiving additional support. The school district is providing district wide services.

The District has already allocated an additional:

- \$350,000 from the general fund toward certificated instructional staff (teaching & professional consultants) salary/benefits in order to provided one teacher per grade.
- \$120,000 from the general fund toward classified instructional staff salary/benefits in order to further assist the student population in the classroom.
- \$42,000 from the general fund toward classified bi-lingual staff salary/benefits in order to help serve the ELL student population.
- \$23,000 from the general fund toward a librarian salary/benefits in order to provide additional resources to the student population outside the classroom.
- \$ 100,000 from the general fund toward custodial/facility salary/benefits, custodial/maintenance supplies and facility repairs in order to provided a safe and clean environment for the students, staff and community.
- \$70,000 from the general fund toward the cafeteria/nutrition program in order to provide breakfast, lunch and a snack to all students every day.

D. Consistent with the requirements of 5 CCR 15496, demonstrate how the services provided in the LCAP year for low income pupils, foster youth, and English learners provide for increased or improved services for these pupils in proportion to the increase in funding provided for such pupils in that year as calculated pursuant to 5 CCR 15496(a)(7). Identify the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all pupils in the LCAP year as calculated pursuant to 5 CCR 15496(a). An LEA shall describe how the proportionality percentage is met using a quantitative and/or qualitative description of the increased and/or improved services for unduplicated pupils as compared to the services provided to all pupils.

The Sausalito Marin City School District is providing district wide services. The District already meets 100% of the targeted amount and will not be on a progress plan to meet the required targeted funding amount for it already exceeds the targeted amount. The District provides district wide services since over 90% of the student populations is within the supplemental and concentration levels. Sausalito Marin City School District has one class at each grade level, with a very small student to teacher ratio. Providing services in this models allows our students full inclusion with their peer and the benefits and receiving additional support. The school district is providing district wide services. The District has already allocated an additional \$700K from the general fund in order to provide services that benefit whole student population.

NOTE: Authority cited: Sections 42238.07 and 52064, Education Code. Reference: Sections 2574, 2575, 42238.01, 42238.02, 42238.03, 42238.07, 47605, 47605.5, 47606.5, 48926, 52052, 52060-52077, and 64001, Education Code; 20 U.S.C. Section 6312.

Sausalito Marin City School District

Agenda Item: 9.02

Date: June 24, 2014

<input type="checkbox"/> Correspondence	<input type="checkbox"/> Consent Agenda
<input type="checkbox"/> Reports	
<input type="checkbox"/> General Functions	
<input type="checkbox"/> Pupil Services	
<input type="checkbox"/> Personnel Services	
<input checked="" type="checkbox"/> Financial & Business Procedures	
<input type="checkbox"/> Curriculum and Instruction	
<input type="checkbox"/> Policy Development	

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

Item: 2014-2015 Budget Adoption

Background:

School Districts in California are required to adopt their annual budgets in accordance with the statutory timelines established by Education Code (EC) Section 42127, which requires that on or before July 1st of each fiscal year, the governing board holds a public hearing on the budget for the subsequent fiscal year. The board must file the adopted budget of the district with the County Superintendent of Schools. The District is presenting the 2014-2015 budget tonight. The District's budget reflects directions given by the Marin County Office of Education, School Services of CA and the priorities, goals and objectives which were developed by the Superintendent and the Board. As always, the District is dedicated to providing wise use of taxpayers' dollars and meeting its financial commitments.

The Multi-Year Projection (MYP) reflects adjusted certificated and classified salary and benefit calculations based on staff hired to date. It includes salary increases based upon step and column for the two subsequent years. The key budget assumptions included in this report provide more detailed descriptions of the assumptions used in calculating the estimated budgets for 2014-15 through 2016-17.

The board is required to adopt a budget before June 30, 2014.

Fiscal Impact:

Approval of this item will result in projected revenues of \$5,309,796 and projected expenditures of \$5,476,427 from the General Fund resulting in an operating deficit of \$ 196,024 in 2014-2015 which will be funded by the 2013-2014 ending fund balance. This budget reflects the District's fiscal solvency for the budget year and two subsequent years, as required to obtain a positive certification from the Marin County Office of Education.

Recommendation:

Adopt

Prepared for: Steve Van Zant

Prepared by: P. Rigney

SAUSALITO MARIN CITY SCHOOL DISTRICT

2014-2015 Budget Adoption ~ General Fund



The following Budget Assumptions are based on the Governor's May Revise School Services of California workshop (attended by staff on May of 2014), the Marin County Office of Education Common Message and Education Coalition (California School Board Association, Association California School Administrators, California Association of School Business Officials), Legislative Analysts Office and the Department of Finance.

2014-2015 Budget

REVENUES: 2014-2015

1. Revenue Limit Sources: LCFF/Property Taxes = \$ 4,103,149

- Property taxes estimated at 4.53% growth applied to 2014-2015 from 2013-2014 from Marin County Office of Education and J-29 (P2) estimates from the County of Marin. Property taxes estimate at 2% for 2015-2016 & 2016-2017.
- LCFF funds based on 2012-2013 allocation ("hold harmless", with lesser of 8.92% fair share)

ADA	Gap Funding	COLA	Unduplicated %
148.21	28.06%	0.85%	89.19%

2. Federal Revenue = \$344,478

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

3. State Revenue = \$280,742

- Mandated Costs Block Grant, Lottery, After School Education and Safety (ASES), California Clean Energy Jobs Act and Common Core

4. Local Revenues = \$748,058

- Special Education AB 602 revenue -- (transfer from SELPA-Special Education Local Plan Area) revised to reflect 0% COLA, budgeted with a slight decrease.
- Leases, Rentals and Fees
- Pre-K to 3 Grant funded flat from prior year allocation (2013-2014). Elimination of the Marin Community Foundation Pre-K to 3 grants in 2015 -- 2016.
- Elimination of the Marin Community Foundation VAPA Grant (2014-2015)
- Reduction of Transforming School Grant (TSG) by 20%. Elimination of the Marin Community Foundation TSG in 2015-2016.

EXPENDITURES: 2014-2015

1. Salaries & Benefits = \$3,201,805

- Certificated salaries include the following staffing by formula:
 - ✓ 14 FTE Certificated
 - ✓ 9 FTE K-8 Teachers, 1 FTE Counselor, 3 FTE Special Ed. Teachers and 1 FTE P.E.
 - ✓ 1.6 FTE Certificated Administration
 - .6 FTE Superintendent, 1 FTE Principal
 - ✓ .8 FTE Certificated Other Support Administration ~ District wide (.2 FTE Special Ed. Director/.4 FTE Psychologist/Nurse shared services)
- Classified salaries include the following staffing by formula:
 - ✓ 10.69 FTE Classified support staff including
 - 3.375 Maintenance/Custodial (1.8 FTE for WCA), 1 FTE Clerical, 1.878 FTE Regular Paraprofessionals, .7813 FTE Bilingual Paraprofessional, 3.22 Special Ed. Paraprofessional, 1.27 FTE Cafeteria
 - ✓ 1.0 FTE Confidential (District Office)
 - ✓ 2.0 FTE Classified Management
 - ✓ .5 FTE Technology (shared /contracted)
- Statutory benefits (employer costs):
 - ✓ STRS rate 9.5%
 - ✓ Social Security rate 6.2%
 - ✓ Medicare rate 1.45%
 - ✓ SUI rate 1.1 % per EDD
 - ✓ PERS rate 11.771 per CDE
 - ✓ Worker's Compensation rate 2.46%
 - Certificated Total = 14.51%
 - Classified Total = 22.981%

2. Other: Books/Supplies, Services/Operating Expenditures, Other Out-go and Other Financing Sources/Uses = \$2,470,646

- 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 (2014-2015 only, one-time contribution) to address ongoing major repair needs district wide.
- Funds allocated toward professional development for staff: SIPPS, curriculum/staff development, Arts Programs, Language Program, Reading Intervention, Math Specialist, etc.
- Decrease in books/supplies from 2013-2014 (onetime expenses/carryover/elimination in services no longer needed).
- Decrease in services and operating expenditures from 2013-2014 (onetime expenses/carry over/eliminations in services no longer needed/reductions in costs associated with grants): shift of responsibility to site administration.

3. Reserves = \$567,245

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

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

REVENUES

1. Property taxes estimated at 4.53% growth applied to 2014-2015 from 2013-2014 from Marin County Office of Education and J-29 (P2) estimates from the County of Marin. Property taxes estimate at 2.0% for 2015-2016 & 2016-2017.

2015-2016 :	ADA	Gap Funding	COLA	Unduplicated %
	148.21	30.39%	2.12%	89.19%

2016-2017 :	ADA	Gap Funding	COLA	Unduplicated %
	148.21	19.50%	2.14%	89.19%

2. Per the LCFF, local education agencies are to receive minimum state funding of no less than the total received in the 2012-2013 fiscal year (hold harmless).
3. Projected Basic Aid "Fair Share" reduction to categorical programs, lesser of 8.92% P2 Revenue Limit calculation before deficit or excess property tax.
4. Title I, Title II, Title III monies budgeted with a slight reduction until more information about the State and Federal budget is known.
5. Pre-K to 3 Grant funded flat from prior year allocation (2013-2014). Elimination of the Marin Community Foundation Pre-K to 3 grants in 2015 – 2016.
6. Elimination of the Marin Community Foundation VAPA Grant (2014-2015)
7. Reduction of Transforming School Grant (TSG) by 20%. Elimination of the Marin Community Foundation TSG in 2015-2016.

EXPENDITURES

1. *Salaries & Benefits* : Projected Steps & Columns, Benefits updated to include effects of step & columns increase and the staffing changes from prior year, STRS increase to 11.1% (2015-16) and 12.7% (2016-2017), PERS increase to 12.6% (2015-16) and 15% (2016-2017):
 - 2014-2015 Staffing in comparison from 2013-2014
 1. 2 FTE Certificated Teachers Reductions
 2. 1.0 FTE Certificated Administration reduction
 - 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
 - ✓ 1.8 FTE Classified
 - ✓ Reduction in books/supplies (Example art, music, clubs, field trips etc)
 - ✓ Reduction in operational expenditures (Example professional development, math specialist, year book, sports and field trips)
 2. Projected step and column adjustments included in salary projections.
 3. Benefits updated to include effects of step and column increases.
 - 2016-2017 Staffing
 1. No step, column and benefit adjustments
 2. Reductions related to implementation of K – 8 model, elimination of grants and loss in revenues:
 - ✓ 2 FTE Teacher and all costs associated program costs
 - ✓ Reduction in books/supplies (Example art, music, clubs, field trips etc)
 - ✓ Reduction in operational expenditures (Example professional development, Reading Partners, Teach for America,

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

- Elimination of contribution toward Deferred Maintenance for 2015-16 & 2016-2017.
- Decrease in books and supplies (elimination of services associated with previously grant funded programs and reduction in operational expenditures)
- Decrease in services and other operating expenditures (elimination of services associated with previously grant funded programs and reduction in operational expenditures).
- Decrease in other out-go of \$138,000/\$140,000 for 2015-2016 & 2016-2017.
- Increase in Financing for the COP payment in 2015-2016 & 2016-2017

RESERVES

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

SAUSALITO MARIN CITY SCHOOL
DISTRICT

2014-2015 BUDGET ADOPTION

June 24th, 2014

2014-2015 BUDGET ADOPTION

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- DISTRICT CERTIFICATION OF
BUDGET APTION FOR THE FISCAL
YEAR 2014-2015

- WORKER’S COMPENSATION
CERTIFICATION

- TECHNICAL REVIEW CHECKS

- SUMMARY OF INTERFUND
ACTIVITIES (SIAA & SIAB)

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2013-14 Estimated Actuals	2014-15 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund	G	
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units	G	G
53	Tax Override Fund		
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund	G	
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)	G	
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	G	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2013-14 Estimated Actuals	2014-15 Budget
NCMOE	No Child Left Behind Maintenance of Effort	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

ANNUAL BUDGET REPORT:

July 1, 2014 Single Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

Budget available for inspection at:

Public Hearing:

Place: 200 Phillips Dr, Sausalito CA 94965

Date: June 06, 2014

Place: 200 Phillips Dr, Sausalito CA 94965

Date: June 10, 2014

Time: 6 p.m.

Adoption Date: June 24, 2014

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Paula Rigney

Telephone: 415-332-3190

Title: CBO

E-mail: prigney@smcsd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF)	Projected change in LCFF is within the standard for the budget and two subsequent fiscal years.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7a	Deferred Maintenance	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the LCFF. This section has been inactivated.		
7b	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel 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 by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2013-14) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 24, 2014	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: Jun 24, 2014

For additional information on this certification, please contact:

Name: Paula Rigney

Title: CBO

Telephone: 415-332-3190

E-mail: prigney@smcsd.org

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July 1 Budget (Single Adoption)
2013-14 Estimated Actuals
Technical Review Checks

Sausalito Marin City Elementary

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

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

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
13	5310	9790	-39.37

Explanation: Will be cleared by unaudited actuals

AR-AP-POSITIVE - (W) - The following Accounts Receivable (9200), Due from Other Funds (9310), Accounts Payable (9500), and/or Due to Other Funds (9610) objects have a negative balance in excess of \$1,000 by resource, by fund:

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
09	0000	9500	-181,011.00

Explanation: Will be cleared by unaudited actuals

40	0000	9200	-1,105,804.00
----	------	------	---------------

Explanation: Will be cleared by unaudited actuals

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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July 1 Budget (Single Adoption)
2014-15 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.

July 1 Budget (Single Adoption)
2013-14 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	311,759.00		
Fund Reconciliation							74,634.05	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					70,992.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					50,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					481,467.00	0.00		
Fund Reconciliation							1,048,362.98	74,634.05
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	290,700.00		
Fund Reconciliation							0.00	1,048,362.98
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	602,459.00	602,459.00	1,122,997.03	1,122,997.03

July 1 Budget (Single Adoption)
2014-15 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	362,655.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					59,435.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					50,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					253,220.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget (Single Adoption)
2014-15 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	362,655.00	362,655.00		

2014-2015 BUDGET ADOPTION

➤ AVERAGE DAILY ATTENDANCE

➤ GENERAL FUND SCHOOL
DISTRICT CRITERIA AND
STANDARDS REVIEW

Description	2013-14 Estimated Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	142.48	142.48	142.48	134.19	134.19	134.19
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	142.48	142.48	142.48	134.19	134.19	134.19
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	142.48	142.48	142.48	134.19	134.19	134.19
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2013-14 Estimated Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program ADA						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
e. Total, County Program ADA (Sum of Lines B1a through B1d)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, District Funded County Program ADA (Sum of Lines B2a through B2e)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2013-14 Estimated Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 report ADA for those charter schools in this section. Charter schools reporting SACS financial data separately from their authorizing LEAs report their ADA in this section.						
1. Total Charter School Regular ADA per EC 42238.05(b)						
2. Charter School County Program ADA						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00

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 approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4, C1, and C2e):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Second and Third Prior Years, enter data in the Revenue Limit Funded ADA, Original Budget column. All other data are extracted.

*For the First prior Year, enter the earliest estimate of the District and Charter School Regular Funded ADA in the Original Budget column.

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form RL, Line 5c [5b]) (Form A, Lines A6, C1, and C2e)	Estimated/Unaudited Actuals (Form RL, Line 5c [5b]) (Form A, Lines A6, C1, and C2e)		
Third Prior Year (2011-12)	162.00	159.94	1.3%	Met
Second Prior Year (2012-13)	131.00	123.25	5.9%	Not Met
First Prior Year (2013-14)*	123.25	142.48	N/A	Met
Budget Year (2014-15)	134.19			

1B. Comparison of District ADA to the Standard

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

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

Explanation: (required if NOT met)	Decline in enrollment due to a combination of families moving out of the area to lowre income housing in other cites (ex. Novato, East Bay) and students choosing to attend the district charter school (Willow Creek Academy).
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1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation: (required if NOT met)	Decline in enrollment due to a combination of families moving out of the area to lowre income housing in other cites (ex. Novato, East Bay) and students choosing to attend the district charter school (Willow Creek Academy).
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2. CRITERION: Enrollment

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4, C1, and C2e):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2011-12)		131	149	N/A	Met
Second Prior Year (2012-13)		118	120	N/A	Met
First Prior Year (2013-14)		123	132	N/A	Met
Budget Year (2014-15)		153			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4,C1, and C2e)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2011-12)	131	149	87.9%
Second Prior Year (2012-13)	119	120	99.2%
First Prior Year (2013-14)	142	132	107.6%
Historical Average Ratio:			98.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			98.7%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4,C1, and C2e) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2014-15)	134	153	87.6%	Met
1st Subsequent Year (2015-16)	134	153	87.6%	Met
2nd Subsequent Year (2016-17)	134	153	87.6%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment, plus or minus one percent.

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

¹Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter LCFF Target amounts for the budget and two subsequent fiscal years.
Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated.
Enter data for Steps 2a through 2d. All other data is calculated.

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

Yes

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation.
If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
LCFF Target (Reference Only)			
Step 1 - Change in Population			
a. ADA (Funded)			
(Form A, lines A6, C1, and C2e)	142.48	134.19	134.19
b. Prior Year ADA (Funded)	142.48	134.19	134.19
c. Difference (Step 1a minus Step 1b)	(8.29)	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)	-5.82%	0.00%	0.00%
Step 2 - Change in Funding Level			
a. Prior Year LCFF Funding			
b1. COLA percentage (if district is at target)			
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Gap Funding (if district is not at target)	Not Applicable		
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	0.00	0.00	0.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)			
	-5.82%	0.00%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):	N/A	N/A	N/A

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	4,878,983.00	5,104,732.00	5,208,910.00	5,315,214.00
Percent Change from Previous Year		4.63%	2.04%	2.04%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		3.63% to 5.63%	1.04% to 3.04%	1.04% to 3.04%

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	5,782,381.00	6,113,863.00	6,195,518.00	6,272,629.00
District's Projected Change in LCFF Revenue:		5.73%	1.34%	1.24%
Basic Aid Standard:		3.63% to 5.63%	1.04% to 3.04%	1.04% to 3.04%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

The amounts are just short of meeting the standard because the District is only increasing in local property taxes by an estimated 2% yet the district Charter School (Willow Creek Academy) is growing at a faster rate than the projected local property taxes. The District used the FCMAT LCFF calculator to figure out the funding levels for the district school and charter school.

5. CRITERION: Salaries and Benefits

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

It is likely that for many districts the 2014-15 and 2015-16 change from the historical average ratio will exceed the standard because certain revenues that were restricted prior to the LCFF are now unrestricted within the LCFF.

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2011-12)	1,770,387.64	2,951,741.50	60.0%
Second Prior Year (2012-13)	1,953,854.52	2,923,669.26	66.8%
First Prior Year (2013-14)	2,234,646.00	3,375,491.00	66.2%
	Historical Average Ratio:		64.3%

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
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):	59.3% to 69.3%	59.3% to 69.3%	59.3% to 69.3%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2014-15)	2,124,168.00	3,013,773.00	70.5%	Not Met
1st Subsequent Year (2015-16)	2,092,428.00	2,776,996.00	75.3%	Not Met
2nd Subsequent Year (2016-17)	1,987,407.00	2,501,975.00	79.4%	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(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Since we are small school district we find that there are several positions that the District contracts out for and does not hire directly. Some examples are School Psychologist, Nurse and Special Ed. Director.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-5.82%	0.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-15.82% to 4.18%	-10.00% to 10.00%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-10.82% to -.82%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2013-14)	318,541.00		
Budget Year (2014-15)	344,478.00	8.14%	Yes
1st Subsequent Year (2015-16)	327,963.00	-4.79%	No
2nd Subsequent Year (2016-17)	312,274.00	-4.78%	No

Explanation:
(required if Yes)

The District had a slight increase in federal funding but is budgeting cuts in the out years based on the federal level cuts.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2013-14)	308,373.00		
Budget Year (2014-15)	280,742.00	-8.96%	No
1st Subsequent Year (2015-16)	166,912.00	-40.55%	Yes
2nd Subsequent Year (2016-17)	152,023.00	-8.92%	Yes

Explanation:
(required if Yes)

The District has budgeted for possible cuts within some state funding due to the fair share amount and the uncertainty in predicting the number of out of district students that attending school in a LCFF district.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2013-14)	1,073,269.00		
Budget Year (2014-15)	748,058.00	-30.30%	Yes
1st Subsequent Year (2015-16)	392,220.00	-47.57%	Yes
2nd Subsequent Year (2016-17)	401,184.00	2.29%	No

Explanation:
(required if Yes)

Decrease in grant allocations from the Marin Community Foundation

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2013-14)	315,076.00		
Budget Year (2014-15)	160,026.00	-49.21%	Yes
1st Subsequent Year (2015-16)	106,508.00	-33.44%	Yes
2nd Subsequent Year (2016-17)	84,056.00	-21.08%	Yes

Explanation:
(required if Yes)

Reductions in budget due to the reallocation of the program needs and also due to the reduction in grant funds coming in.

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

First Prior Year (2013-14)	1,576,045.00		
Budget Year (2014-15)	1,368,453.00	-13.17%	Yes
1st Subsequent Year (2015-16)	1,090,812.00	-20.29%	Yes
2nd Subsequent Year (2016-17)	1,081,017.00	-0.90%	No

Explanation:
(required if Yes)

Reductions in budget due to the reallocation of the program needs and also due to the reduction in grant funds coming in.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2013-14)	1,700,183.00		
Budget Year (2014-15)	1,373,278.00	-19.23%	Not Met
1st Subsequent Year (2015-16)	887,095.00	-35.40%	Not Met
2nd Subsequent Year (2016-17)	865,481.00	-2.44%	Met

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

First Prior Year (2013-14)	1,891,121.00		
Budget Year (2014-15)	1,528,479.00	-19.18%	Not Met
1st Subsequent Year (2015-16)	1,197,320.00	-21.67%	Not Met
2nd Subsequent Year (2016-17)	1,165,073.00	-2.69%	Met

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

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

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

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

The District had a slight increase in federal funding but is budgeting cuts in the out years based on the federal level cuts.

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

The District has budgeted for possible cuts within some state funding due to the fair share amount and the uncertainty in predicting the number of out of district students that attending school in a LCFF district.

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

Decrease in grant allocations from the Marin Community Foundation

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

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

Reductions in budget due to the reallocation of the program needs and also due to the reduction in grant funds coming in.

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

Reductions in budget due to the reallocation of the program needs and also due to the reduction in grant funds coming in.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as 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: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	5,672,451.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	5,672,451.00	56,724.51	250,851.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

- | | |
|--|--|
| | 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 two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2011-12)	Second Prior Year (2012-13)	First Prior Year (2013-14)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	0.00	0.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	524,937.25	1,513,865.81	1,157,989.48
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	524,937.25	1,513,865.81	1,157,989.48
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	5,775,173.74	5,792,041.20	6,186,661.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	5,775,173.74	5,792,041.20	6,186,661.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	9.1%	26.1%	18.7%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.0%	8.7%	6.2%

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.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2011-12)	125,984.34	3,251,667.35	N/A	Met
Second Prior Year (2012-13)	282,084.58	3,162,676.24	N/A	Met
First Prior Year (2013-14)	(254,866.00)	3,687,250.00	6.9%	Not Met
Budget Year (2014-15) (Information only)	(196,024.00)	3,376,428.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4, C1, and C2e):

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2011-12)	1,106,797.00	1,106,796.89	0.0%		Met
Second Prior Year (2012-13)	1,232,781.00	1,232,781.23	N/A		Met
First Prior Year (2013-14)	1,109,554.00	1,413,855.48	N/A		Met
Budget Year (2014-15) (Information only)	1,158,989.48				

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget 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 \$64,000 (greater of)	0	to 300
4% or \$64,000 (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 the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² 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.

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B):	134	134	134
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

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

No

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	5,672,451.00	4,997,735.96	4,752,307.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	5,672,451.00	4,997,735.96	4,752,307.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	283,622.55	249,886.80	237,615.35
6. Reserve Standard - by Amount (\$64,000 for districts with 0 to 1,000 ADA, else 0)	64,000.00	64,000.00	64,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	283,622.55	249,886.80	237,615.35

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts

(Unrestricted resources 0000-1999 except Line 4):

1. General Fund - Stabilization Arrangements
(Fund 01, Object 9750) (Form MYP, Line E1a)
2. General Fund - Reserve for Economic Uncertainties
(Fund 01, Object 9789) (Form MYP, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount
(Fund 01, Object 9790) (Form MYP, Line E1c)
4. General Fund - Negative Ending Balances in Restricted Resources
(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)
(Form MYP, Line E1d)
5. Special Reserve Fund - Stabilization Arrangements
(Fund 17, Object 9750) (Form MYP, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties
(Fund 17, Object 9789) (Form MYP, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount
(Fund 17, Object 9790) (Form MYP, Line E2c)
8. District's Budgeted Reserve Amount
(Lines C1 thru C7)
9. District's Budgeted Reserve Percentage (Information only)
(Line 8 divided by Section 10B, Line 3)

District's Reserve Standard
(Section 10B, Line 7):

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
0.00		
0.00		
962,965.48	728,330.48	495,819.48
0.00	0.00	0.00
0.00		
0.00		
0.00		
962,965.48	728,330.48	495,819.48
16.98%	14.57%	10.43%
283,622.55	249,886.80	237,615.35
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 - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0%
or -\$20,000 to +\$20,000

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

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2013-14)	(957,292.00)			
Budget Year (2014-15)	(1,119,917.00)	162,625.00	17.0%	Not Met
1st Subsequent Year (2015-16)	(1,175,913.00)	55,996.00	5.0%	Met
2nd Subsequent Year (2016-17)	(1,234,708.00)	58,795.00	5.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2013-14)	0.00			
Budget Year (2014-15)	0.00	0.00	0.0%	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2013-14)				
Budget Year (2014-15)	362,655.00	362,655.00	New	Not Met
1st Subsequent Year (2015-16)	362,655.00	0.00	0.0%	Met
2nd Subsequent Year (2016-17)	362,655.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects 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 by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

The District had to additional NPS placemnets and increase in special ed. services that exceeded the antcipated estimate of 5% from previous years. The District also had to contribute additional funds toward the cafeteria fund to help start up a new from stratch cafeteria program.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The District needed to add funds in deferred maintenance fund in order to maintain safe/sound facilities fro the students of the district.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

- Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2014
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	3	GENERAL FUND OBJECT 7619	FUND 40 OBJECT 7439	334,363
Certificates of Participation	20	GENERAL FUND OBJECT 7619	FUND 40 OBJECT 7439/7438	5,031,375
General Obligation Bonds				
Supp Early Retirement Program	2	GENERAL FUND OBJECT 8041	GENERAL FUND OBJECT 3901	17,160
State School Building Loans				
Compensated Absences				

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

CAPITAL LEASE	2	GENERAL FUND OBJECT 8041	GENERAL FUND OBJECT 7439	55,821
TOTAL:				5,438,719

Type of Commitment (continued)	Prior Year (2013-14) Annual Payment (P & I)	Budget Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Capital Leases	55,766	55,766	55,766	55,766
Certificates of Participation	554,709	197,453	196,978	196,360
General Obligation Bonds				
Supp Early Retirement Program	16,884	16,884	16,884	16,884
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

CAPITAL LEASE	19,339	19,339	8,731	8,731
Total Annual Payments:	646,698	289,442	278,359	277,741
Has total annual payment increased over prior year (2013-14)?	No	No	No	No

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

1a No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

N/A

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

Pay-as-you-go

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

Self-insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

107,144.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

107,144.00

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

Actuarial

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

Jul 01, 2013

5. OPEB Contributions

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

20,625.00

20,625.00

20,625.00

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

0.00

0.00

0.00

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

16,884.00

16,844.00

0.00

- d. Number of retirees receiving OPEB benefits

2

2

0

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

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

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

No

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

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

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

Budget Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	15.0	13.0	12.0	10.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

No

No

No

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	13,146		
		Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
7.	Amount included for any tentative salary schedule increases	0	0	0

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes
2.	Total cost of H&W benefits	295,142	284,951
3.	Percent of H&W cost paid by employer	95.0%	95.0%
4.	Percent projected change in H&W cost over prior year	1.6%	2.0%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes
2.	Cost of step & column adjustments	33,507	32,837
3.	Percent change in step & column over prior year	2.5%	2.5%

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	11.8	11.8	10.0	10.0

Classified (Non-management) Salary and Benefit Negotiations

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

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

No

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

8,816

7. Amount included for any tentative salary schedule increases

Budget Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

0

0

0

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

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
113,101	113,101	113,101
95.0%	95.0%	95.0%
1.6%	2.0%	2.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
----	--	--

--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
11,843	12,085	11,328
3.0%	3.0%	3.0%

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

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	6.0	5.0	5.0	5.0

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

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
No	No	No

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)

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

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)

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

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)

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

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?

Yes

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

Jun 24, 2014

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

Yes

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 A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

Yes

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

End of School District Budget Criteria and Standards Review

2014-2015 BUDGET ADOPTION

➤ GENERAL FUND FORM 01
GENERAL FUND UNRESTRICTED,
RESTRICTED AND SUMMARY OF
REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

➤ CURRENT EXPENSE
FORMULA/MINIMUM CLASSROOM
COMPENSATION (CEB & CEA)

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	4,041,694.00	20,422.00	4,062,116.00	4,082,727.00	20,422.00	4,103,149.00	1.0%
2) Federal Revenue		8100-8299	14,187.00	304,354.00	318,541.00	14,187.00	330,291.00	344,478.00	8.1%
3) Other State Revenue		8300-8599	16,816.00	291,557.00	308,373.00	16,944.00	263,798.00	280,742.00	-9.0%
4) Other Local Revenue		8600-8799	316,979.00	756,290.00	1,073,269.00	186,463.00	561,595.00	748,058.00	-30.3%
5) TOTAL, REVENUES			4,389,676.00	1,372,623.00	5,762,299.00	4,300,321.00	1,176,106.00	5,476,427.00	-5.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,254,878.00	564,452.00	1,819,330.00	1,199,786.00	478,407.00	1,678,193.00	-7.8%
2) Classified Salaries		2000-2999	468,082.00	327,682.00	795,764.00	472,184.00	339,381.00	811,565.00	2.0%
3) Employee Benefits		3000-3999	511,686.00	247,323.00	759,009.00	452,198.00	259,849.00	712,047.00	-6.2%
4) Books and Supplies		4000-4999	146,255.00	168,821.00	315,076.00	72,871.00	87,155.00	160,026.00	-49.2%
5) Services and Other Operating Expenditures		5000-5999	546,682.00	1,029,363.00	1,576,045.00	460,512.00	907,941.00	1,368,453.00	-13.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	30,000.00	30,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	469,400.00	140,278.00	609,678.00	382,821.00	166,691.00	549,512.00	-9.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(21,492.00)	21,492.00	0.00	(26,599.00)	26,599.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,375,491.00	2,499,411.00	5,874,902.00	3,013,773.00	2,296,023.00	5,309,796.00	-9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			1,014,185.00	(1,126,788.00)	(112,603.00)	1,286,548.00	(1,119,917.00)	166,631.00	-248.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	311,759.00	0.00	311,759.00	362,655.00	0.00	362,655.00	16.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(957,292.00)	957,292.00	0.00	(1,119,917.00)	1,119,917.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,269,051.00)	957,292.00	(311,759.00)	(1,482,572.00)	1,119,917.00	(362,655.00)	16.3%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(254,866.00)	(169,496.00)	(424,362.00)	(196,024.00)	0.00	(196,024.00)	-53.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,514,865.81	169,498.96	1,684,364.77	1,158,989.48	2.96	1,158,992.44	-31.2%
b) Audit Adjustments		9793	(101,010.33)	0.00	(101,010.33)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,413,855.48	169,498.96	1,583,354.44	1,158,989.48	2.96	1,158,992.44	-26.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,413,855.48	169,498.96	1,583,354.44	1,158,989.48	2.96	1,158,992.44	-26.8%
2) Ending Balance, June 30 (E + F1e)			1,158,989.48	2.96	1,158,992.44	962,965.48	2.96	962,968.44	-16.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2.96	2.96	0.00	2.96	2.96	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	1,157,989.48	0.00	1,157,989.48	962,965.48	0.00	962,965.48	-16.8%

			2013-14 Estimated Actuals			2014-15 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	2,265,497.48	(520,067.03)	1,745,430.45				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	1,000.00	0.00	1,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	74,634.05	0.00	74,634.05				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			2,341,131.53	(520,067.03)	1,821,064.50				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	12,183.05	686.73	12,869.78				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			12,183.05	686.73	12,869.78				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,328,948.48	(520,753.76)	1,808,194.72				

			2013-14 Estimated Actuals			2014-15 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes		(A)	(B)	(C)	(D)	(E)	(F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	875,930.00	0.00	875,930.00	980,875.00	0.00	980,875.00	12.0%
Education Protection Account State Aid - Current Year		8012	27,468.00	0.00	27,468.00	28,256.00	0.00	28,256.00	2.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	31,026.00	0.00	31,026.00	31,026.00	0.00	31,026.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	4,740,002.00	0.00	4,740,002.00	4,961,169.00	0.00	4,961,169.00	4.7%
Unsecured Roll Taxes		8042	103,373.00	0.00	103,373.00	107,955.00	0.00	107,955.00	4.4%
Prior Years' Taxes		8043	4,582.00	0.00	4,582.00	4,582.00	0.00	4,582.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			5,782,381.00	0.00	5,782,381.00	6,113,863.00	0.00	6,113,863.00	5.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(20,422.00)		(20,422.00)	(20,422.00)		(20,422.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	20,422.00	20,422.00	0.00	20,422.00	20,422.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(1,720,265.00)	0.00	(1,720,265.00)	(2,010,714.00)	0.00	(2,010,714.00)	16.9%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,041,694.00	20,422.00	4,062,116.00	4,082,727.00	20,422.00	4,103,149.00	1.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	14,187.00	0.00	14,187.00	14,187.00	0.00	14,187.00	0.0%
Special Education Entitlement		8181	0.00	74,527.00	74,527.00	0.00	104,522.00	104,522.00	40.2%
Special Education Discretionary Grants		8182	0.00	10,527.00	10,527.00	0.00	6,469.00	6,469.00	-38.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		193,078.00	193,078.00		193,078.00	193,078.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		23,172.00	23,172.00		23,172.00	23,172.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290		400.00	400.00		400.00	400.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		2,650.00	2,650.00		2,650.00	2,650.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind		8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			14,187.00	304,354.00	318,541.00	14,187.00	330,291.00	344,478.00	8.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,329.00	0.00	3,329.00	3,457.00	0.00	3,457.00	3.8%
Lottery - Unrestricted and Instructional Materials		8560	13,487.00	3,852.00	17,339.00	13,487.00	3,238.00	16,725.00	-3.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		124,234.00	124,234.00		124,234.00	124,234.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690			0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		103,802.00	103,802.00		88,788.00	88,788.00	-14.5%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		24,400.00	24,400.00		24,400.00	24,400.00	0.0%
All Other State Revenue	All Other	8590	0.00	35,269.00	35,269.00	0.00	23,138.00	23,138.00	-34.4%
TOTAL, OTHER STATE REVENUE			16,816.00	291,557.00	308,373.00	16,944.00	263,798.00	280,742.00	-9.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	82,920.00	0.00	82,920.00	82,920.00	0.00	82,920.00	0.0%
Interest		8660	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	17,634.00	20,129.00	37,763.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	186,791.00	0.00	186,791.00	71,909.00	0.00	71,909.00	-61.5%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	27,634.00	536,075.00	563,709.00	29,634.00	369,103.00	398,737.00	-29.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		200,086.00	200,086.00		192,492.00	192,492.00	-3.8%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			316,979.00	756,290.00	1,073,269.00	186,463.00	561,595.00	748,058.00	-30.3%
TOTAL, REVENUES			4,389,676.00	1,372,623.00	5,762,299.00	4,300,321.00	1,176,106.00	5,476,427.00	-5.0%

			2013-14 Estimated Actuals			2014-15 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	903,467.00	218,607.00	1,122,074.00	887,886.00	227,567.00	1,115,453.00	-0.6%
Certificated Pupil Support Salaries		1200	0.00	150,814.00	150,814.00	0.00	191,840.00	191,840.00	27.2%
Certificated Supervisors' and Administrators' Salaries		1300	316,410.00	123,031.00	439,441.00	292,900.00	35,000.00	327,900.00	-25.4%
Other Certificated Salaries		1900	35,001.00	72,000.00	107,001.00	19,000.00	24,000.00	43,000.00	-59.8%
TOTAL, CERTIFICATED SALARIES			1,254,878.00	564,452.00	1,819,330.00	1,199,786.00	478,407.00	1,678,193.00	-7.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	49,004.00	177,658.00	226,662.00	49,797.00	203,143.00	252,940.00	11.6%
Classified Support Salaries		2200	136,453.00	61,430.00	197,883.00	131,397.00	58,416.00	189,813.00	-4.1%
Classified Supervisors' and Administrators' Salaries		2300	118,000.00	85,799.00	203,799.00	123,900.00	77,822.00	201,722.00	-1.0%
Clerical, Technical and Office Salaries		2400	118,645.00	0.00	118,645.00	123,021.00	0.00	123,021.00	3.7%
Other Classified Salaries		2900	45,980.00	2,795.00	48,775.00	44,069.00	0.00	44,069.00	-9.6%
TOTAL, CLASSIFIED SALARIES			468,082.00	327,682.00	795,764.00	472,184.00	339,381.00	811,565.00	2.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	103,527.00	44,568.00	148,095.00	108,233.00	46,020.00	154,253.00	4.2%
PERS		3201-3202	55,326.00	37,521.00	92,847.00	56,052.00	40,421.00	96,473.00	3.9%
OASDI/Medicare/Alternative		3301-3302	54,917.00	32,946.00	87,863.00	52,521.00	33,294.00	85,815.00	-2.3%
Health and Welfare Benefits		3401-3402	233,699.00	107,531.00	341,230.00	168,958.00	117,212.00	286,170.00	-16.1%
Unemployment Insurance		3501-3502	870.00	433.00	1,303.00	810.00	414.00	1,224.00	-6.1%
Workers' Compensation		3601-3602	40,384.00	20,124.00	60,508.00	39,789.00	20,388.00	60,177.00	-0.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	22,963.00	4,200.00	27,163.00	25,835.00	2,100.00	27,935.00	2.8%
TOTAL, EMPLOYEE BENEFITS			511,686.00	247,323.00	759,009.00	452,198.00	259,849.00	712,047.00	-6.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	10,000.00	3,852.00	13,852.00	20,000.00	3,238.00	23,238.00	67.8%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	81,647.00	162,073.00	243,720.00	42,263.00	68,917.00	111,180.00	-54.4%
Noncapitalized Equipment		4400	54,608.00	2,896.00	57,504.00	10,608.00	15,000.00	25,608.00	-55.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			146,255.00	168,821.00	315,076.00	72,871.00	87,155.00	160,026.00	-49.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	21,103.00	21,103.00	0.00	15,000.00	15,000.00	-28.9%
Travel and Conferences		5200	13,187.00	38,584.00	51,771.00	14,630.00	43,675.00	58,305.00	12.6%
Dues and Memberships		5300	11,010.00	12,417.00	23,427.00	10,510.00	20,000.00	30,510.00	30.2%
Insurance		5400 - 5450	42,902.00	0.00	42,902.00	42,959.00	0.00	42,959.00	0.1%
Operations and Housekeeping Services		5500	122,000.00	0.00	122,000.00	129,500.00	0.00	129,500.00	6.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,781.00	105,221.00	151,002.00	18,651.00	97,284.00	115,935.00	-23.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	267,267.00	852,038.00	1,119,305.00	199,429.00	731,982.00	931,411.00	-16.8%
Communications		5900	44,535.00	0.00	44,535.00	44,833.00	0.00	44,833.00	0.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			546,682.00	1,029,363.00	1,576,045.00	460,512.00	907,941.00	1,368,453.00	-13.2%

			2013-14 Estimated Actuals			2014-15 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	30,000.00	30,000.00	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	30,000.00	30,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	110,002.00	110,002.00	28,807.00	107,667.00	136,474.00	24.1%
Payments to JPAs		7143	0.00	30,276.00	30,276.00	0.00	59,024.00	59,024.00	95.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	450,000.00	0.00	450,000.00	334,614.00	0.00	334,614.00	-25.6%
Debt Service									
Debt Service - Interest		7438	2,884.00	0.00	2,884.00	2,884.00	0.00	2,884.00	0.0%
Other Debt Service - Principal		7439	16,516.00	0.00	16,516.00	16,516.00	0.00	16,516.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			469,400.00	140,278.00	609,678.00	382,821.00	166,691.00	549,512.00	-9.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(21,492.00)	21,492.00	0.00	(26,599.00)	26,599.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(21,492.00)	21,492.00	0.00	(26,599.00)	26,599.00	0.00	0.0%
TOTAL, EXPENDITURES			3,375,491.00	2,499,411.00	5,874,902.00	3,013,773.00	2,296,023.00	5,309,796.00	-9.6%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	70,992.00	0.00	70,992.00	59,435.00	0.00	59,435.00	-16.3%
Other Authorized Interfund Transfers Out		7619	240,767.00	0.00	240,767.00	303,220.00	0.00	303,220.00	25.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			311,759.00	0.00	311,759.00	362,655.00	0.00	362,655.00	16.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	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	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(957,292.00)	957,292.00	0.00	(1,119,917.00)	1,119,917.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(957,292.00)	957,292.00	0.00	(1,119,917.00)	1,119,917.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(1,269,051.00)	957,292.00	(311,759.00)	(1,482,572.00)	1,119,917.00	(362,655.00)	16.3%

			2013-14 Estimated Actuals			2014-15 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	4,041,694.00	20,422.00	4,062,116.00	4,082,727.00	20,422.00	4,103,149.00	0.0%
2) Federal Revenue		8100-8299	14,187.00	304,354.00	318,541.00	14,187.00	330,291.00	344,478.00	0.0%
3) Other State Revenue		8300-8599	16,816.00	291,557.00	308,373.00	16,944.00	263,798.00	280,742.00	0.0%
4) Other Local Revenue		8600-8799	316,979.00	756,290.00	1,073,269.00	186,463.00	561,595.00	748,058.00	0.0%
5) TOTAL, REVENUES			4,389,676.00	1,372,623.00	5,762,299.00	4,300,321.00	1,176,106.00	5,476,427.00	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		1,380,142.00	1,417,033.00	2,797,175.00	1,266,500.00	1,337,669.00	2,604,169.00	-6.9%
2) Instruction - Related Services	2000-2999		409,530.00	296,585.00	706,115.00	361,633.00	123,570.00	485,203.00	-31.3%
3) Pupil Services	3000-3999		81,450.00	220,002.00	301,452.00	31,210.00	279,392.00	310,602.00	3.0%
4) Ancillary Services	4000-4999		10,284.00	0.00	10,284.00	8,875.00	0.00	8,875.00	-13.7%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		682,831.00	55,702.00	738,533.00	616,832.00	49,062.00	665,894.00	-9.8%
8) Plant Services	8000-8999		341,854.00	369,811.00	711,665.00	345,902.00	339,639.00	685,541.00	-3.7%
9) Other Outgo	9000-9999	Except 7600-7699	469,400.00	140,278.00	609,678.00	382,821.00	166,691.00	549,512.00	-9.9%
10) TOTAL, EXPENDITURES			3,375,491.00	2,499,411.00	5,874,902.00	3,013,773.00	2,296,023.00	5,309,796.00	-9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			1,014,185.00	(1,126,788.00)	(112,603.00)	1,286,548.00	(1,119,917.00)	166,631.00	-248.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	311,759.00	0.00	311,759.00	362,655.00	0.00	362,655.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(957,292.00)	957,292.00	0.00	(1,119,917.00)	1,119,917.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,269,051.00)	957,292.00	(311,759.00)	(1,482,572.00)	1,119,917.00	(362,655.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(254,866.00)	(169,496.00)	(424,362.00)	(196,024.00)	0.00	(196,024.00)	-53.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,514,865.81	169,498.96	1,684,364.77	1,158,989.48	2.96	1,158,992.44	-31.2%
b) Audit Adjustments		9793	(101,010.33)	0.00	(101,010.33)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,413,855.48	169,498.96	1,583,354.44	1,158,989.48	2.96	1,158,992.44	-26.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,413,855.48	169,498.96	1,583,354.44	1,158,989.48	2.96	1,158,992.44	-26.8%
2) Ending Balance, June 30 (E + F1e)			1,158,989.48	2.96	1,158,992.44	962,965.48	2.96	962,968.44	-16.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2.96	2.96	0.00	2.96	2.96	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	1,157,989.48	0.00	1,157,989.48	962,965.48	0.00	962,965.48	-16.8%

Resource	Description	2013-14 Estimated Actuals	2014-15 Budget
6300	Lottery: Instructional Materials	0.66	0.66
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE) (1	0.69	0.69
9010	Other Restricted Local	1.61	1.61
Total, Restricted Balance		2.96	2.96

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	1,678,193.00	301	0.00	303	1,678,193.00	305	20,769.00		307	1,657,424.00	309
2000 - Classified Salaries	811,565.00	311	0.00	313	811,565.00	315	0.00		317	811,565.00	319
3000 - Employee Benefits (Excluding 3800)	712,047.00	321	0.00	323	712,047.00	325	7,688.00		327	704,359.00	329
4000 - Books, Supplies Equip Replace. (6500)	160,026.00	331	0.00	333	160,026.00	335	16,726.00		337	143,300.00	339
5000 - Services . . & 7300 - Indirect Costs	1,368,453.00	341	0.00	343	1,368,453.00	345	590,273.00		347	778,180.00	349
TOTAL					4,730,284.00	365	TOTAL			4,094,828.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	396
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			397
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			399
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			42.64%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	42.64%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	17.36%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	4,094,828.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	710,862.14

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	1,819,330.00	301	0.00	303	1,819,330.00	305	26,373.00		307	1,792,957.00	309
2000 - Classified Salaries	795,764.00	311	0.00	313	795,764.00	315	5,000.00		317	790,764.00	319
3000 - Employee Benefits (Excluding 3800)	759,009.00	321	0.00	323	759,009.00	325	7,320.00		327	751,689.00	329
4000 - Books, Supplies Equip Replace. (6500)	315,076.00	331	0.00	333	315,076.00	335	20,501.00		337	294,575.00	339
5000 - Services . . . & 7300 - Indirect Costs	1,576,045.00	341	0.00	343	1,576,045.00	345	692,230.00		347	883,815.00	349
TOTAL					5,265,224.00	365	TOTAL			4,513,800.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			1,733,225.00
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			38.40%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	38.40%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	21.60%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	4,513,800.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	974,980.80

2014-2015 BUDGET ADOPTION

GENERAL FUND

MULTIYEAR PROJECTIONS IN SACS
FORMAT

UNRESTRICTED/RESTRICTED

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (F)
(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	4,082,727.00	-5.56%	3,855,581.00	-5.75%	3,633,893.00
2. Federal Revenues	8100-8299	14,187.00	0.00%	14,187.00	-0.01%	14,186.00
3. Other State Revenues	8300-8599	16,944.00	-8.92%	15,433.00	-8.92%	14,056.00
4. Other Local Revenues	8600-8799	186,463.00	4.97%	195,728.00	4.58%	204,692.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(1,119,917.00)	5.00%	(1,175,913.00)	5.00%	(1,234,708.00)
6. Total (Sum lines A1 thru A5c)		3,180,404.00	-8.66%	2,905,016.00	-9.39%	2,632,119.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,199,786.00		1,224,781.00
b. Step & Column Adjustment				29,995.00		30,620.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(5,000.00)		(140,165.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,199,786.00	2.08%	1,224,781.00	-8.94%	1,115,236.00
2. Classified Salaries						
a. Base Salaries				472,184.00		420,167.00
b. Step & Column Adjustment				11,805.00		10,504.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(63,822.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	472,184.00	-11.02%	420,167.00	2.50%	430,671.00
3. Employee Benefits	3000-3999	452,198.00	-1.04%	447,480.00	-1.34%	441,500.00
4. Books and Supplies	4000-4999	72,871.00	-36.53%	46,252.00	0.00%	46,252.00
5. Services and Other Operating Expenditures	5000-5999	460,512.00	-8.69%	420,512.00	-7.13%	390,512.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	382,821.00	-36.16%	244,403.00	-57.28%	104,403.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(26,599.00)	0.00%	(26,599.00)	0.00%	(26,599.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	362,655.00	0.00%	362,655.00	0.00%	362,655.00
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)		3,376,428.00	-7.01%	3,139,651.00	-8.76%	2,864,630.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(196,024.00)		(234,635.00)		(232,511.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,158,989.48		962,965.48		728,330.48
2. Ending Fund Balance (Sum lines C' and D1)		962,965.48		728,330.48		495,819.48
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	962,965.48		728,330.48		495,819.48
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		962,965.48		728,330.48		495,819.48

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C - A/A) (B)	2015-16 Projection (C)	% Change (Cols. E - C/C) (D)	2016-17 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	962,965.48		728,330.48		495,819.48
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		962,965.48		728,330.48		495,819.48
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.						
2015-16 Elimination of an incentive, Reduction of 1.375 FTE Classified salary/benefits. Reduction of \$26K in 4xxx. Reduction of \$ 40K 5xxx. Reduction in \$138K supplemental grant 2016-17 Reduction of 2 FTE Certificated salary/benefits. Reduction of \$30K 5xxx. Reduction of \$140K supplemental grant						

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 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	330,291.00	-5.00%	313,776.00	-5.00%	298,088.00
3. Other State Revenues	8300-8599	263,798.00	-42.58%	151,479.00	-8.92%	137,967.00
4. Other Local Revenues	8600-8799	561,595.00	-65.01%	196,492.00	0.00%	196,492.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	1,119,917.00	5.00%	1,175,913.00	5.00%	1,234,708.00
6. Total (Sum lines A1 thru A5c)		2,296,023.00	-19.07%	1,858,082.00	1.59%	1,887,677.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				478,407.00		324,947.00
b. Step & Column Adjustment				9,568.00		6,499.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(163,028.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	478,407.00	-32.08%	324,947.00	2.00%	331,446.00
2. Classified Salaries						
a. Base Salaries				339,381.00		346,169.00
b. Step & Column Adjustment				6,788.00		6,923.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	339,381.00	2.00%	346,169.00	2.00%	353,092.00
3. Employee Benefits	3000-3999	259,849.00	1.26%	263,122.96	7.90%	281,540.00
4. Books and Supplies	4000-4999	87,155.00	-30.86%	60,256.00	-37.26%	37,804.00
5. Services and Other Operating Expenditures	5000-5999	907,941.00	-26.17%	670,300.00	3.01%	690,505.00
6. Capital Outlay	6000-6999	30,000.00	-100.00%		0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	166,691.00	0.00%	166,691.00	0.00%	166,691.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	26,599.00	0.00%	26,599.00	0.00%	26,599.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
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)		2,296,023.00	-19.07%	1,858,084.96	1.59%	1,887,677.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		0.00		(2.96)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2.96		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						
a. Nonspendable	9710-9719	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					
2. Unassigned/Unappropriated	9790	0.00		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	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
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.						
2015-16 Reduction of 1 FTE Certificated and consultants certificated. Reduction of \$27K 4xxx. Reduction of \$237K 5xxxx						
2016-17 Reduction of \$33K 4xxx.						

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 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	4,103,149.00	-5.54%	3,876,003.00	-5.72%	3,654,315.00
2. Federal Revenues	8100-8299	344,478.00	-4.79%	327,963.00	-4.78%	312,274.00
3. Other State Revenues	8300-8599	280,742.00	-40.55%	166,912.00	-8.92%	152,023.00
4. Other Local Revenues	8600-8799	748,058.00	-47.57%	392,220.00	2.29%	401,184.00
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)		5,476,427.00	-13.03%	4,763,098.00	-5.11%	4,519,796.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,678,193.00		1,549,728.00
b. Step & Column Adjustment				39,563.00		37,119.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(168,028.00)		(140,165.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,678,193.00	-7.65%	1,549,728.00	-6.65%	1,446,682.00
2. Classified Salaries						
a. Base Salaries				811,565.00		766,336.00
b. Step & Column Adjustment				18,593.00		17,427.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(63,822.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	811,565.00	-5.57%	766,336.00	2.27%	783,763.00
3. Employee Benefits	3000-3999	712,047.00	-0.20%	710,602.96	1.75%	723,040.00
4. Books and Supplies	4000-4999	160,026.00	-33.44%	106,508.00	-21.08%	84,056.00
5. Services and Other Operating Expenditures	5000-5999	1,368,453.00	-20.29%	1,090,812.00	-0.90%	1,081,017.00
6. Capital Outlay	6000-6999	30,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	549,512.00	-25.19%	411,094.00	-34.06%	271,094.00
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	362,655.00	0.00%	362,655.00	0.00%	362,655.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		5,672,451.00	-11.89%	4,997,735.96	-4.91%	4,752,307.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(196,024.00)		(234,637.96)		(232,511.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1c)		1,158,992.44		962,968.44		728,330.48
2. Ending Fund Balance (Sum lines C and D1)		962,968.44		728,330.48		495,819.48
3. Components of Ending Fund Balance						
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		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	962,965.48		728,330.48		495,819.48
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		962,968.44		728,330.48		495,819.48

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 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	962,965.48		728,330.48		495,819.48
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	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 E1a thru E2c)		962,965.48		728,330.48		495,819.48
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		16.98%		14.57%		10.43%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A4, C1, and C2c; enter projections)		134.19		134.19		134.19
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		5,672,451.00		4,997,735.96		4,752,307.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		5,672,451.00		4,997,735.96		4,752,307.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		283,622.55		249,886.80		237,615.35
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		64,000.00		64,000.00		64,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		283,622.55		249,886.80		237,615.35
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

2014-2015 BUDGET ADOPTION

GENERAL FUND

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	78,000.00	90,000.00	15.4%
3) Other State Revenue		8300-8599	4,000.00	6,000.00	50.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			82,000.00	96,000.00	17.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	45,400.00	46,165.00	1.7%
3) Employee Benefits		3000-3999	17,389.00	17,770.00	2.2%
4) Books and Supplies		4000-4999	5,100.00	1,500.00	-70.6%
5) Services and Other Operating Expenditures		5000-5999	93,900.00	90,000.00	-4.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			161,789.00	155,435.00	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(79,789.00)	(59,435.00)	-25.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	70,992.00	59,435.00	-16.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			70,992.00	59,435.00	-16.3%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,797.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,797.64	0.64	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,797.64	0.64	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,797.64	0.64	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.64	0.64	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	40.01	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.64	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(39.37)	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,365.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	40.01		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			17,405.26		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	(2.35)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			(2.35)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			17,407.61		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	78,000.00	90,000.00	15.4%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			78,000.00	90,000.00	15.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,000.00	6,000.00	50.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,000.00	6,000.00	50.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			82,000.00	96,000.00	17.1%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	45,400.00	46,165.00	1.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			45,400.00	46,165.00	1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	5,195.00	5,434.00	4.6%
OASDI/Medicare/Alternative		3301-3302	3,474.00	3,533.00	1.7%
Health and Welfare Benefits		3401-3402	7,643.00	7,643.00	0.0%
Unemployment Insurance		3501-3502	22.00	23.00	4.5%
Workers' Compensation		3601-3602	1,055.00	1,137.00	7.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			17,389.00	17,770.00	2.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,100.00	1,500.00	-70.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,100.00	1,500.00	-70.6%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	93,900.00	90,000.00	-4.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			93,900.00	90,000.00	-4.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			161,789.00	155,435.00	-3.9%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	70,992.00	59,435.00	-16.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			70,992.00	59,435.00	-16.3%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			70,992.00	59,435.00	-16.3%

Resource	Description	2013-14 Estimated Actuals	2014-15 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.00	0.64
Total, Restricted Balance		0.00	0.64

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	40,000.00	40,000.00	0.0%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			50,000.00	50,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(50,000.00)	(50,000.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,000.00	50,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,000.00	50,000.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	271,314.42	271,314.42	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			271,314.42	271,314.42	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			271,314.42	271,314.42	0.0%
2) Ending Balance, June 30 (E + F1e)			271,314.42	271,314.42	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	271,314.42	271,314.42	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	275,863.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			275,863.64		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			275,863.64		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	40,000.00	40,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,000.00	40,000.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,000.00	10,000.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	10,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			50,000.00	50,000.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	50,000.00	50,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	50,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			50,000.00	50,000.00	0.0%

Resource	Description	2013-14 Estimated Actuals	2014-15 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	172,310.50	172,310.50	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			172,310.50	172,310.50	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			172,310.50	172,310.50	0.0%
2) Ending Balance, June 30 (E + F1e)			172,310.50	172,310.50	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	172,310.50	172,310.50	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	172,452.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			172,452.73		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			172,452.73		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Sausalito Marin City Elementary
Marin County

July 1 Budget (Single Adoption)
Special Reserve Fund for Other Than Capital Outlay Projects
Exhibit: Restricted Balance Detail

21 65474 0000000
Form 17

Resource	Description	2013-14 Estimated Actuals	2014-15 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	245.83	245.83	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			245.83	245.83	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			245.83	245.83	0.0%
2) Ending Balance, June 30 (E + F1e)			245.83	245.83	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	245.83	245.83	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	246.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			246.03		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			246.03		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Resource	Description	2013-14 Estimated Actuals	2014-15 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		8900-8929	0.00	0.00	0.0%
a) Transfers In					
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.0%
a) Sources					
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	590.06	590.06	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			590.06	590.06	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			590.06	590.06	0.0%
2) Ending Balance, June 30 (E + F1e)			590.06	590.06	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	590.06	590.06	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash		9110	590.55		
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
		9120	0.00		
b) in Banks		9130	0.00		
c) in Revolving Fund		9135	0.00		
d) with Fiscal Agent		9140	0.00		
e) collections awaiting deposit		9150	0.00		
2) Investments		9200	0.00		
3) Accounts Receivable		9290	0.00		
4) Due from Grantor Government		9310	0.00		
5) Due from Other Funds		9320	0.00		
6) Stores		9330	0.00		
7) Prepaid Expenditures		9340	0.00		
8) Other Current Assets			590.55		
9) TOTAL ASSETS					
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30			590.55		
(G9 + H2) - (I6 + J2)					

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales		8631	0.00	0.00	0.0%
Sale of Equipment/Supplies					
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Resource	Description	2013-14 Estimated Actuals	2014-15 Budget
7710	State School Facilities Projects	590.06	590.06
Total, Restricted Balance		590.06	590.06

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	72,935.00	0.00	-100.0%
5) TOTAL, REVENUES			72,935.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,800.00	0.00	-100.0%
6) Capital Outlay		6000-6999	2,496,391.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	252,327.00	253,220.00	0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,750,518.00	253,220.00	-90.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,677,583.00)	(253,220.00)	-90.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	481,467.00	253,220.00	-47.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,104,619.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,586,086.00	253,220.00	-90.2%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(91,497.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	184,670.73	93,981.89	-49.1%
b) Audit Adjustments		9793	808.16	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			185,478.89	93,981.89	-49.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			185,478.89	93,981.89	-49.3%
2) Ending Balance, June 30 (E + F1e)			93,981.89	93,981.89	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	93,981.89	93,981.89	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	88,999.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	61,749.18		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(1,105,804.00)		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,048,362.98		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			93,307.82		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	6,375.71		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	74,634.05		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			81,009.76		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			12,298.06		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	72,735.00	0.00	-100.0%
Interest		8660	200.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			72,935.00	0.00	-100.0%
TOTAL, REVENUES			72,935.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,800.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,800.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,496,391.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,496,391.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	130,687.00	102,453.00	-21.6%
Other Debt Service - Principal		7439	121,640.00	150,767.00	23.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			252,327.00	253,220.00	0.4%
TOTAL, EXPENDITURES			2,750,518.00	253,220.00	-90.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	481,467.00	253,220.00	-47.4%
(a) TOTAL, INTERFUND TRANSFERS IN			481,467.00	253,220.00	-47.4%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	2,104,619.00	0.00	-100.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			2,104,619.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			2,586,086.00	253,220.00	-90.2%

Resource	Description	2013-14 Estimated Actuals	2014-15 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	290,700.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(290,700.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(290,700.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56.74	2,161,445.03	3809285.0%
b) Audit Adjustments		9793	2,452,088.29	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,452,145.03	2,161,445.03	-11.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,452,145.03	2,161,445.03	-11.9%
2) Ending Balance, June 30 (E + F1e)			2,161,445.03	2,161,445.03	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,161,388.29	2,161,388.29	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	56.74	56.74	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash		9110	0.00		
a) in County Treasury		9111	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9120	0.00		
b) in Banks		9130	0.00		
c) in Revolving Fund		9135	3,209,808.01		
d) with Fiscal Agent		9140	0.00		
e) collections awaiting deposit		9150	0.00		
2) Investments		9200	0.00		
3) Accounts Receivable		9290	0.00		
4) Due from Grantor Government		9310	0.00		
5) Due from Other Funds		9320	0.00		
6) Stores		9330	0.00		
7) Prepaid Expenditures		9340	0.00		
8) Other Current Assets			3,209,808.01		
9) TOTAL, ASSETS					
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,048,362.98		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,048,362.98		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,161,445.03		

July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other		8575	0.00	0.00	0.0%
Homeowners' Exemptions					
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales		8631	0.00	0.00	0.0%
Sale of Equipment/Supplies		8650	0.00	0.00	0.0%
Leases and Rentals		8660	0.00	0.00	0.0%
Interest		8662	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
Other Local Revenue		8699	0.00	0.00	0.0%
All Other Local Revenue		8799	0.00	0.00	0.0%
All Other Transfers In from All Others			0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	290,700.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			290,700.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(290,700.00)	0.00	-100.0%

Resource	Description	2013-14 Estimated Actuals	2014-15 Budget
9010	Other Restricted Local	2,161,388.29	2,161,388.29
Total, Restricted Balance		2,161,388.29	2,161,388.29

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
		8010-8099	0.00	0.00	0.0%
1) LCFF Sources		8100-8299	0.00	0.00	0.0%
2) Federal Revenue		8300-8599	0.00	0.00	0.0%
3) Other State Revenue		8600-8799	0.00	0.00	0.0%
4) Other Local Revenue			0.00	0.00	0.0%
5) TOTAL, REVENUES					
B. EXPENDITURES					
		1000-1999	0.00	0.00	0.0%
1) Certificated Salaries		2000-2999	0.00	0.00	0.0%
2) Classified Salaries		3000-3999	0.00	0.00	0.0%
3) Employee Benefits		4000-4999	0.00	0.00	0.0%
4) Books and Supplies		5000-5999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		6000-6999	0.00	0.00	0.0%
6) Capital Outlay		7100-7299, 7400-7499	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7300-7399	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs			0.00	0.00	0.0%
9) TOTAL, EXPENDITURES					
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		8900-8929	0.00	0.00	0.0%
a) Transfers In		7600-7629	0.00	0.00	0.0%
b) Transfers Out					
2) Other Sources/Uses		8930-8979	0.00	0.00	0.0%
a) Sources		7630-7699	0.00	0.00	0.0%
b) Uses		8980-8999	0.00	0.00	0.0%
3) Contributions			0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES					

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	589,040.68	589,040.68	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			589,040.68	589,040.68	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			589,040.68	589,040.68	0.0%
2) Ending Balance, June 30 (E + F1e)			589,040.68	589,040.68	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	589,040.68	589,040.68	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash		9110	589,040.68		
a) in County Treasury		9111	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9120	0.00		
b) in Banks		9130	0.00		
c) in Revolving Fund		9135	0.00		
d) with Fiscal Agent		9140	0.00		
e) collections awaiting deposit		9150	0.00		
2) Investments		9200	0.00		
3) Accounts Receivable		9290	0.00		
4) Due from Grantor Government		9310	0.00		
5) Due from Other Funds		9320	0.00		
6) Stores		9330	0.00		
7) Prepaid Expenditures		9340	0.00		
8) Other Current Assets			589,040.68		
9) TOTAL, ASSETS					
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			589,040.68		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Resource	Description	2013-14 Estimated Actuals	2014-15 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	323,512.70	328,258.94	1.5%
b) Audit Adjustments		9793	4,746.24	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			328,258.94	328,258.94	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			328,258.94	328,258.94	0.0%
2) Ending Balance, June 30 (E + F1e)			328,258.94	328,258.94	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	328,258.94	328,258.94	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	328,258.94		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			328,258.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			328,258.94		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Resource	Description	2013-14 Estimated Actuals	2014-15 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	600,418.27	645,735.10	7.5%
b) Audit Adjustments		9793	45,316.83	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			645,735.10	645,735.10	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			645,735.10	645,735.10	0.0%
2) Ending Balance, June 30 (E + F1e)			645,735.10	645,735.10	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	645,735.10	645,735.10	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	645,735.10		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			645,735.10		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			645,735.10		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Resource	Description	2013-14 Estimated Actuals	2014-15 Budget
Total, Restricted Balance		0.00	0.00

Sausalito Marin City School District

Agenda Item: 9.03

Date: June 24, 2014

<input type="checkbox"/> Correspondence	<input type="checkbox"/> Consent Agenda
<input type="checkbox"/> Reports	
<input type="checkbox"/> General Functions	
<input type="checkbox"/> Pupil Services	
<input type="checkbox"/> Personnel Services	
<input checked="" type="checkbox"/> Financial & Business Procedures	
<input type="checkbox"/> Curriculum and Instruction	
<input type="checkbox"/> Policy Development	

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

Item: Common Core Expenditure Plan for 2013-2014

Background:

Assembly Bill (AB) 86 (Chapter 48, Statutes of 2013), Section 85, appropriates \$1.25 billion (approximately \$200 per prior year enrollment) in the 2013-2014 school year to support the integration of academic content standards in instruction adopted pursuant to various *Education Code* sections.

LEAs must develop a plan for professional development, instructional materials, and technology by June 2014.

Fiscal Impact:

The estimated amount of one-time funds to be received by SMCS D for this purpose is \$24,400.

Expenditure Timeline: July 1, 2013 – June 30, 2015

Recommendation:

Approve

Prepared for: Steve Van Zant

Prepared by: P. Rigney

Sausalito Marin City School District Common Core State Standards Implementation Funds (CCSS)

Assembly Bill (AB) 86 (Chapter 48, Statutes of 2013), Section 85, appropriates \$1.25 billion (approximately \$200 per prior year enrollment) in the 2013-2014 school year to support the integration of academic content standards in instruction adopted pursuant to various *Education Code* sections.

The estimated amount of one-time funds to be received by SMCS D for this purpose is \$24,400.

Expenditure Timeline: July 1, 2013 – June 30, 2015

CCSS implementation funds can be expended for any of the following purposes:

- Professional development for teachers, administrators, and paraprofessional educators or other classified employees involved in the direct instruction of pupils that is aligned to the academic content standards adopted
- Instructional materials aligned to the academic content standards including, but not limited to, supplemental instructional materials
- Integration of these academic content standards through technology-based instruction for purposes of improving the academic performance of pupils, including, but not necessarily limited to, expenditures necessary to support the administration of computer-based assessments and provide high-speed, high-bandwidth Internet connectivity for the purpose of administration of computer-based assessments

As a condition of receiving CCSS implementation funds, the District, is required to:

- Develop and adopt a plan delineating how the CCSS implementation funds will be spent. The plan must be explained in a public meeting of the governing board of the school district and then be adopted in a subsequent public meeting
- Report detailed expenditure information to the California Department of Education (CDE) on or before July 1, 2015, including, but not limited to, specific purchases made and the number of teachers, administrators, or paraprofessional educators that received professional development

It is the recommendation of the superintendent and principal that the CCSS funds be utilized in the allowable purposes of staff development, the purchase of instructional materials, and technology.

Sausalito Marin City School District

Agenda Item: 9.04

Date: June 24, 2014

<input type="checkbox"/> Correspondence	<input type="checkbox"/> Consent Agenda
<input type="checkbox"/> Reports	
<input type="checkbox"/> General Functions	
<input type="checkbox"/> Pupil Services	
<input type="checkbox"/> Personnel Services	
<input checked="" type="checkbox"/> Financial & Business Procedures	
<input type="checkbox"/> Curriculum and Instruction	
<input type="checkbox"/> Policy Development	

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

Item: Approval of the 2014-2015 Education Protection Account (EPA) Expenditure Plan, Resolution #703

Background:

Proposition 30 was approved by the voters on November 6, 2012. This initiative temporarily increases the state's sales tax rate for all taxpayers and personal income tax rates for upper-income taxpayers. These new revenues are deposited in a newly created account called the Education Protection Account (EPA) to receive and disburse the State General Fund revenues derived from the incremental increases in taxes.

The initiative provides districts, county of offices of education, etc. the sole authority to determine how the monies received from the EPA are spent. The governing board of the district shall make the spending determinations with respect to these monies in open session of a public meeting. The only restriction is that the EPA monies received cannot be used for salaries or benefits for administrators or any other administrative cost.

While Proposition 30 did not prescribe a format for districts to report their receipt and expenditure of EPA funds, Marin County Office of Education has prepared a simple template for districts to use to satisfy the initiative's requirement. The attached template reflects the estimated entitlement being applied to current certificated salaries.

Fiscal Impact:

The California Department of Education website recently posted an EPA calculator for districts to use to estimate their proportionate share of these dollars. Our district entitlement share is estimated to be \$29,646 for 2014-15.

Recommendation:

The Superintendent recommends that the Board approve the Education Protection Account expenditure plan for 2014-15 as presented.

Prepared for: Steve Van Zant

Prepared by: P. Rigney

**SAUSALITO MARIN CITY SCHOOL DISTRICT
RESOLUTION #703
REGARDING THE 2014-2015 EDUCATION PROTECTION ACCOUNT**

WHEREAS, the voters approved Proposition 30 on November 6, 2012;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012;

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f);

WHEREAS, before June 30th of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of Sausalito Marin City School District.

2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the Sausalito Marin City School District has determined to spend the monies received from the Education Protection Act as attached.

DATED: June 24, 2014.

Board Member

Board Member

Board Member

Board Member

Board Member

Sausalito Marin City School District

Agenda Item: 9.05

Date: June 24, 2014

<input type="checkbox"/> Correspondence	<input type="checkbox"/> Consent Agenda
<input type="checkbox"/> Reports	
<input type="checkbox"/> General Functions	
<input type="checkbox"/> Pupil Services	
<input type="checkbox"/> Personnel Services	
<input checked="" type="checkbox"/> Financial & Business Procedures	
<input type="checkbox"/> Curriculum and Instruction	
<input type="checkbox"/> Policy Development	

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

Item: Resolution #704 Budget Transfers to Permit Payment Obligations at Close of Year

Background:

The current fiscal year ends June 30, 2014. Staff will be closing the accounting for this fiscal year, and some adjustments may be necessary to ensure that all funds and categorical (resources) accounts end with positive balances. State law allows a Board of Trustees to authorize its staff, by adoption of a resolution, to submit transfers within the budget to the County Superintendent of Schools as part of the closing of the fiscal year accounts. Such authorization does not authorize staff to change the total amounts budgeted, but it does authorize the redistribution of budget amounts between accounts. The amounts involved are generally small.

The resolution and this process are routine, and this resolution and authorization are typically requested each year as part of the closing of the budget year. This authorization will simplify the process of closing the books for 2013-2014.

Fiscal Impact:

There will be an indeterminate fiscal impact of this authorization, since the exact magnitude of transfers is not known at this time. It is not anticipated that the fiscal impact will be significant, since most transfers will be between budget expenditures accounts without changing the overall amount of the 2013-2014 budget.

Recommendation:

Approve

Prepared for: Steve Van Zant

Prepared by: P. Rigney

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

RESOLUTION #704

**AUTHORIZATION OF BUDGET TRANSFERS
TO PERMIT PAYMENT OF OBLIGATIONS AT CLOSE OF YEAR**

WHEREAS, pursuant to Section 42601 of the California Education Code, at the close of any school year, a school district may, with the approval of the governing board, identify and request the County Superintendent of Schools to make the transfers between the designated fund balance or the unappropriated fund balance and any expenditure classification or classifications, or balance any expenditure classifications of the budget of the district for that school year as necessary to permit the payment of obligations of the district during that school year,

WHEREAS, Education Code Section 42603 permits the Governing Board of any school district to direct that monies held in any fund or account may be temporarily transferred to another fund or account of the district for payment of obligations. The transfer shall be accounted for as temporary borrowing between funds and shall not be available for appropriation or be considered income to the borrowing fund.

NOW, THEREFORE, BE IT RESOLVED that in accordance with Education Code Section 42601 & 42603, monies may be transferred between funds of the district and repaid in accordance with Education Code Section 42601 & 42603.

BE IT THEREFORE RESOLVED, that the Governing Board of the Sausalito Marin School District delegates its authority to the Superintendent of Schools to make such identified transfers between the undistributed reserve and any expenditure classification or classifications or balance of any expenditure classification of the budget of the district for the 2013/2014 school year.

PASSED AND ADOPTED on June 24, 2014 by the following vote:

AYES: _____ **NOES:** _____ **ABSENT:** _____

I HEREBY CERTIFY that the foregoing resolution was duly introduced, passed and adopted by the Governing Board at a regularly called and conducted meeting held on said date.

Board Clerk

Sausalito Marin City School District

Agenda Item: 9.06

Date: June 24, 2014

<input type="checkbox"/> Correspondence	<input type="checkbox"/> Consent Agenda
<input type="checkbox"/> Reports	
<input type="checkbox"/> General Functions	
<input type="checkbox"/> Pupil Services	
<input type="checkbox"/> Personnel Services	
<input checked="" type="checkbox"/> Financial & Business Procedures	
<input type="checkbox"/> Curriculum and Instruction	
<input type="checkbox"/> Policy Development	

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

Item: Resolution #705 Establishing Fund Balance Policies (GASB 54)

Background:

The Government Accounting Standards Board (GASB) released Statement 54 – “Fund Balance Reporting and Government Fund Type Definition” on March 11, 2009, which is effective for fiscal year ending June 30, 2014. This new Statement is intended to improve the usefulness of the amount reported in fund balances by providing a more structured classification. This Statement applies to fund balances reported in the General Fund, Special Revenue Fund, Debt Service Fund, and Capital Projects Fund. This statement does not apply to Enterprise Funds, Internal Service Funds, and extremely restricted reserves.

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

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

Fiscal Impact:

Recommendation:

Approve

Prepared for: Steve Van Zant

Prepared by: P. Rigney

Sausalito Marin City School District

Resolution #705

2013-2014 Classification of Fund Balances in Government Funds

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

WHEREAS, the District will categorize according to the following components: No spendable (including but not limited to, inventory, prepaid), restricted (external restrictions), committed (imposed by resolution), assigned (general intent for specific use) and unassigned (residual); and

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

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

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

NOW THEREFORE, BE IT RESOLVED that the Governing Board of the Sausalito Marin City School District, in accordance with the provisions of GASB 54 adopts the following authorization for fiscal year 2013/2014 to comply with the categorization of fund balance as prescribed by GASB Statement 54 as approved by the Superintendent or their designee.

PASSED AND ADOPTED by the Governing Board on June 24, 2014, by the following vote:

AYES: NOES: ABSENT:

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

WITNESSED my hand this 24th of June, 2014

Clerk of the Governing Board

Sausalito Marin City School District

Agenda Item: 9.07

Date: June 24, 2014

<input type="checkbox"/> Correspondence	<input type="checkbox"/> Consent Agenda
<input type="checkbox"/> Reports	
<input type="checkbox"/> General Functions	
<input type="checkbox"/> Pupil Services	
<input type="checkbox"/> Personnel Services	
<input checked="" type="checkbox"/> Financial & Business Procedures	
<input type="checkbox"/> Curriculum and Instruction	
<input type="checkbox"/> Policy Development	

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

Item: Resolution #706 Authorization of Tax Anticipation (TAN)

Background:

Education Code Section 42620 authorizes the Marin County Board of Supervisors to make temporary transfers of funds to school districts that are experiencing cash shortages. Districts need to complete the loan request "Tax Anticipation" form (attached) in order to request a tax anticipation loan (TAN) for cash flow from the County Office of Education. Once the district receives approval from the county, the county auditor will allow the district to have a negative cash balance in any of its funds. The County of Marin will apply "negative interest" to these funds at the county's current interest rate. There are no additional charges for this service.

Fiscal Impact:

Authorizes the County Office of Education the flexibility allowed to districts to request a tax anticipation loan (TAN) for cash flow from the County of Marin.

Recommendation:

Approve

Prepared for: Steve Van Zant

Prepared by: P. Rigney

Resolution #706 Authorization of Tax Anticipation (TAN)



MARIN COUNTY OFFICE OF EDUCATION

Mary Jane Burke
Marin County Superintendent of Schools
1111 Las Gallinas Avenue / P O Box 4925
San Rafael, California 94913

LOAN REQUEST - TAX ANTICIPATION

In accordance with Article XVI, Section 6, of the Constitution of the State of California, and Education Code Section 42620, the Sausalito Marin City School District requests that the sum of four mill. two hundred-sixteen thousand nine hundred ninety-three (\$ 4,216,993) be transferred from funds in the custody of the Treasurer of the County of Marin to the district for meeting the obligations incurred for maintenance purposes for the fiscal year 2014-2015 (July 1 through last Monday in April only).

PART A - Justification (Source: School District Adopted Budget SACS Form 01, Page 1, Column F)

1. Total Expenditures & Other Outgo (Objects 1000-7000).	\$ 5,309,796.00
2. Less: Capital Outlay (Objects 6000).	30,000.00
3. Less: Total Other Outgo (Objects 7000).	549,512.00
4. Total Items 2 & 3.	\$ 579,512.00
5. Current Operating Expenditures (Item 1, less Item 4).	\$ 4,730,284.00
	=====

PART B - Maximum Amount Which Can Be Borrowed

1. School District Maximum Secured Tax Limitation (Adopted Budget SACS Form 01, Page 4, Column F, Object 8041).	\$ 4,961,169.00
2. 75% of Item 1 (85% may be requested later provided County funds are available). Must not exceed Item 5, Part A or 85% of Item 1, Part B.	\$ 4,216,993.60

DISTRICT <u>Sausalito Marin City School District</u>	<u>6-24-14</u>	_____
	Date	Clerk or Authorized Agent

MARY JANE BURKE Marin County Superintendent of Schools	_____	_____
	Date	Assistant or Deputy

APPROVED: ROY GIVEN Assistant Director of Finance	_____	_____
	Date	Assistant Director of Finance

Distribution:

District to submit signed original form to the Marin County Office of Education for transmittal to the Board of Supervisors for approval.

g:\business bulletins\drafts\tax anticipation notes\form 22 loan request-tax anticipation.doc

Sausalito Marin City School District

Agenda Item: 9.08

Date: June 24, 2014

<input type="checkbox"/> Correspondence	<input type="checkbox"/> Consent Agenda
<input type="checkbox"/> Reports	
<input type="checkbox"/> General Functions	
<input type="checkbox"/> Pupil Services	
<input type="checkbox"/> Personnel Services	
<input checked="" type="checkbox"/> Financial & Business Procedures	
<input type="checkbox"/> Curriculum and Instruction	
<input type="checkbox"/> Policy Development	

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

Item: Willow Creek Academy 2014-2015 Local Control Accountability Plan (LCAP) and 2014-2015 Budget

Background:

The LCAP and budget approved by the Willow Creek Academy Board of Trustees is presented for brought to the Board for information.

Fiscal Impact:

Recommendation:

This item is for information only.

Prepared for: Steve Van Zant

Prepared by: P. Rigney

§ 15497. Local Control and Accountability Plan and Annual Update Template.

Introduction:

LEA: Willow Creek Academy Contact (Name, Title, Email, Phone Number): Royce Conner, Head of School LCAP Year: 2013-14

Local Control and Accountability Plan and Annual Update Template

The Local Control and Accountability Plan (LCAP) and annual update template shall be used to provide details regarding local educational agencies' (LEAs) actions and expenditures to support pupil outcomes and overall performance pursuant to Education Code sections 52060, 52066, 47605, 47605.5, and 47606.5.

For school districts, pursuant to Education Code section 52060, the LCAP must describe, for the school district and each school within the district, goals and specific actions to achieve those goals for all pupils and each subgroup of pupils identified in Education Code section 52052, including pupils with disabilities, for each of the state priorities and any locally identified priorities.

For county offices of education, pursuant to Education Code section 52066, the LCAP must describe, for each county office of education-operated school and program, goals and specific actions to achieve those goals for all pupils and each subgroup of pupils identified in Education Code section 52052, including pupils with disabilities, who are funded through the county office of education Local Control Funding Formula as identified in Education Code section 2574 (pupils attending juvenile court schools, on probation or parole, or mandatorily expelled) for each of the state priorities and any locally identified priorities. School districts and county offices of education may additionally coordinate and describe in their LCAPs services provided to pupils funded by a school district but attending county-operated schools and programs, including special education programs.

Charter schools, pursuant to Education Code sections 47605, 47605.5, and 47606.5, must describe goals and specific actions to achieve those goals for all pupils and each subgroup of pupils identified in Education Code section 52052, including pupils with disabilities, for each of the state priorities as applicable and any locally identified priorities. For charter schools, the inclusion and description of goals for state priorities in the LCAP may be modified to meet the grade levels served and the nature of the programs provided, including modifications to reflect only the statutory requirements explicitly applicable to charter schools in the Education Code.

The LCAP is intended to be a comprehensive planning tool. LEAs may reference and describe actions and expenditures in other plans and funded by a variety of other fund sources when detailing goals, actions, and expenditures related to the state and local priorities. LCAPs must be consistent with school plans submitted pursuant to Education Code section 64001. The information contained in the LCAP, or annual update, may be supplemented by information contained in other plans (including the LEA plan pursuant to Section 1112 of Subpart 1 of Part A of Title I of Public Law 107-110) that are incorporated or referenced as relevant in this document.

For each section of the template, LEAs should comply with instructions and use the guiding questions as prompts (but not limits) for completing the information as required by statute. Guiding questions do not require separate narrative responses. Data referenced in the LCAP must be consistent with the school accountability report card where appropriate. LEAs may resize pages or attach additional pages as necessary to facilitate completion of the LCAP.

State Priorities

The state priorities listed in Education Code sections 52060 and 52066 can be categorized as specified below for planning purposes, however, school districts and county offices of education must address each of the state priorities in their LCAP. Charter schools must address the priorities in Education Code section 52060(d) that apply to the grade levels served, or the nature of the program operated, by the charter school.

A. Conditions of Learning:

Basic: degree to which teachers are appropriately assigned pursuant to Education Code section 44258.9, and fully credentialed in the subject areas and for the pupils they are teaching; pupils have access to standards-aligned instructional materials pursuant to Education Code section 60119; and school facilities are maintained in good repair pursuant to Education Code section 17002(d). (Priority 1)

Implementation of State Standards: implementation of academic content and performance standards adopted by the state board for all pupils, including English learners. (Priority 2)

Course access: pupil enrollment in a broad course of study that includes all of the subject areas described in Education Code section 51210 and subdivisions (a) to (i), inclusive, of Section 51220, as applicable. (Priority 7)

Expelled pupils (for county offices of education only): coordination of instruction of expelled pupils pursuant to Education Code section 48926. (Priority 9)

Foster youth (for county offices of education only): coordination of services, including working with the county child welfare agency to share information, responding to the needs of the juvenile court system, and ensuring transfer of health and education records. (Priority 10)

B. Pupil Outcomes:

Pupil achievement: performance on standardized tests, score on Academic Performance Index, share of pupils that are college and career ready, share of English learners that become English proficient, English learner reclassification rate, share of pupils that pass Advanced Placement exams with 3 or higher, share of pupils determined prepared for college by the Early Assessment Program. (Priority 4)

Other pupil outcomes: pupil outcomes in the subject areas described in Education Code section 51210 and subdivisions (a) to (i), inclusive, of Education Code section 51220, as applicable. (Priority 8)

C. Engagement:

Parent involvement: efforts to seek parent input in decision making, promotion of parent participation in programs for unduplicated pupils and special need subgroups. (Priority 3)

Pupil engagement: school attendance rates, chronic absenteeism rates, middle school dropout rates, high school dropout rates, high school graduations rates. (Priority 5)

School climate: pupil suspension rates, pupil expulsion rates, other local measures including surveys of pupils, parents and teachers on the sense of safety and school connectedness. (Priority 6)

Section 1: Stakeholder Engagement

Meaningful engagement of parents, pupils, and other stakeholders, including those representing the subgroups identified in Education Code section 52052, is critical to the LCAP and budget process. Education Code sections 52062 and 52063 specify the minimum requirements for school districts; Education Code sections 52068 and 52069 specify the minimum requirements for county offices of education, and Education Code section 47606.5 specifies the minimum requirements for charter schools. In addition, Education Code section 48985 specifies the requirements for translation of documents.

Instructions: Describe the process used to engage parents, pupils, and the community and how this engagement contributed to development of the LCAP or annual update. Note that the LEA's goals related to the state priority of parental involvement are to be described separately in Section 2, and the related actions and expenditures are to be described in Section 3.

Guiding Questions:

- 1) How have parents, community members, pupils, local bargaining units, and other stakeholders (e.g., LEA personnel, county child welfare agencies, county office of education foster youth services programs, court-appointed special advocates, foster youth, foster parents, education rights holders and other foster youth stakeholders, English learner parents, community organizations representing English learners, and others as appropriate) been engaged and involved in developing, reviewing, and supporting implementation of the LCAP?
- 2) How have stakeholders been included in the LEA's process in a timely manner to allow for engagement in the development of the LCAP?
- 3) What information (e.g., quantitative and qualitative data/metrics) was made available to stakeholders related to the state priorities and used by the LEA to inform the LCAP goal setting process?
- 4) What changes, if any, were made in the LCAP prior to adoption as a result of written comments or other feedback received by the LEA through any of the LEA's engagement processes?
- 5) What specific actions were taken to meet statutory requirements for stakeholder engagement pursuant to Education Code sections 52062, 52068, and 47606.5, including engagement with representative parents of pupils identified in Education Code section 42238.01?
- 6) In the annual update, how has the involvement of these stakeholders supported improved outcomes for pupils related to the state priorities?

Involvement Process	Impact on LCAP
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<p>Willow Creek Academy has a long history of parental involvement. In fact, parents helped found the school in 2001. We have several structures in place for involving parents in our students' success. Our goals include:</p> <ul style="list-style-type: none"> • Encouraging all families to volunteer 50 hours each year to Willow Creek (project days, conferences, Parent Council meetings, etc.) • Increasing participation in our Parent Council, particularly of our Marin City families and middle school families • Find alternate solutions to student behavior issues that involve parent communication and student reflection • Bring parents into classrooms as volunteers during the school day, during after school tutoring and other opportunities • Bring families to campus to share questions and concerns directly with the Head of School • Encourage participation in the School Site Council and English Learner Advisory Committee 	<p>To achieve these goals, Willow Creek Academy will implement a restorative justice program that opens up communication between the school and home about behavior issues, hold Back to School Nights for all grades, hold Family Literacy Nights at school to help parents implement literacy activities at home, encourage the Parent Council to meet in off campus locations, hold monthly coffee chats for parents and the Head of School, incentivize participation in SSC/ELAC.</p>
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Section 2: Goals and Progress Indicators

For school districts, Education Code sections 52060 and 52061, for county offices of education, Education Code sections 52066 and 52067, and for charter schools, Education Code section 47606.5 require(s) the LCAP to include a description of the annual goals, for all pupils and each subgroup of pupils, for each state priority and any local priorities and require the annual update to include a review of progress towards the goals and describe any changes to the goals.

Instructions: Describe annual goals and expected and actual progress toward meeting goals. This section must include specifics projected for the applicable term of the LCAP, and in each annual update year, a review of progress made in the past fiscal year based on an identified metric. Charter schools may adjust the chart below to align with the term of the charter school's budget that is submitted to the school's authorizer pursuant to Education Code section 47604.33. The metrics may be quantitative or qualitative, although LEAs must, at minimum, use the specific metrics that statute explicitly references as required elements for measuring progress within a particular state priority area. Goals must address each of the state priorities and any additional local priorities; however, one goal may address multiple priorities. The LEA may identify which school sites and subgroups have the same goals, and group and describe those goals together. The LEA may also indicate those goals that are not applicable to a specific subgroup or school site. The goals must reflect outcomes for all pupils and include specific goals for school sites and specific subgroups, including pupils with disabilities, both at the LEA level and, where applicable, at the school site level. To facilitate alignment between the LCAP and school plans, the LCAP shall identify and incorporate school-specific goals related to the state and local priorities from the school plans submitted pursuant to Education Code section 64001. Furthermore, the LCAP should be shared with, and input requested from, school site-level advisory groups (e.g., school site councils, English Learner Advisory Councils, pupil advisory groups, etc.) to facilitate alignment between

school-site and district-level goals and actions. An LEA may incorporate or reference actions described in other plans that are being undertaken to meet the goal.

Guiding Questions:

- 1) What are the LEA's goal(s) to address state priorities related to "Conditions of Learning"?
- 2) What are the LEA's goal(s) to address state priorities related to "Pupil Outcomes"?
- 3) What are the LEA's goal(s) to address state priorities related to "Engagement" (e.g., pupil and parent)?
- 4) What are the LEA's goal(s) to address locally-identified priorities?
- 5) How have the unique needs of individual school sites been evaluated to inform the development of meaningful district and/or individual school site goals (e.g., input from site level advisory groups, staff, parents, community, pupils; review of school level plans; in-depth school level data analysis, etc.)?
- 6) What are the unique goals for subgroups as defined in Education Code sections 42238.01 and 52052 that are different from the LEA's goals for all pupils?
- 7) What are the specific predicted outcomes/metrics/noticeable changes associated with each of the goals annually and over the term of the LCAP?
- 8) What information (e.g., quantitative and qualitative data/metrics) was considered/reviewed to develop goals to address each state or local priority and/or to review progress toward goals in the annual update?
- 9) What information was considered/reviewed for individual school sites?
- 10) What information was considered/reviewed for subgroups identified in Education Code section 52052?
- 11) In the annual update, what changes/progress have been realized and how do these compare to changes/progress predicted? What modifications are being made to the LCAP as a result of this comparison?

Identified Need and Metric (What needs have been identified and what metrics are used to measure)	Goals			Annual Update: Analysis of Progress	What will be different/improved for students? (based on identified metric)			Related State and Local Priorities (Identify specific state priority. For districts and COEs, <u>all</u> priorities in statute <u>must be included and identified</u> ; each goal may be linked to
	Description of Goal	Applicable Pupil Subgroup(s) (Identify applicable subgroups (as	School(s) Affected (Indicate "all" if the goal applies to all schools		Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	

progress?)		defined in EC 52052) or indicate "all" for all pupils.)	in the LEA, or alternatively, all high schools, for example.)					more than one priority if appropriate.)
57% of students school-wide scored at proficient or advanced level in ELA on 2013 CST.	100% of students in grades 3-8 will score Proficient or Advanced in ELA on SBAC. 100% of students in grades K-2 will score Proficient or Advanced in ELA on local assessments.	All	WCA	NA for 2014	At least 70% of students in grades 3-8 will score at proficient or advanced level in ELA.	At least 80% of students in grades 3-8 will score at proficient or advanced level in ELA.	90% of students in grades 3-8 will score at proficient or advanced level in ELA.	State Priorities: A, B
55% of students school-wide scored at proficient or advanced level in Math on 2013 CST.	100% of students in grades 3-8 will score Proficient or Advanced in Math on SBAC. 100% of students in grades K-2 will score Proficient or Advanced in Math on local assessments.	All	WCA	NA for 2014	At least 70% of students in grades 3-8 will score at proficient or advanced level in Math	At least 80% of students in grades 3-8 will score at proficient or advanced level in Math	90% of students in grades 3-8 will score at proficient or advanced level in Math	State Priorities: A, B
63% of EL students continuously enrolled at WCA advanced by at least one CELDT level between 2012 and 2013. Of 52 students who were tested, 9 qualified for	All students continuously enrolled at WCA will advance by one CELDT level each year. Students scoring at the Advanced or Early Advanced levels will be reviewed to determine whether reclassification as RFEP is appropriate.	English Learners	WCA	NA for 2014	At least 70% of students continuously enrolled at WCA will advance by at least one CELDT level.	At least 80% of students continuously enrolled at WCA will advance by at least one CELDT level.	90% of students continuously enrolled at WCA will advance by at least one CELDT level.	State Priorities: A, B

reclassification as RFEP.								
WCA's suspension rate has fallen from .14 in 2011-12, to .07 in 2012-13, to .03 in 2013-14. The suspension rate for low-income students was .07 in 2013-14.	School-wide suspension rate for all sub-groups, including low-income students, will drop below .05, per US Dept. of Education guidelines.	Low-income Students	WCA	NA for 2014	School-wide suspension rate for all sub-groups, including low-income students, will drop below .07.	School-wide suspension rate for all sub-groups, including low-income students, will drop below .06.	School-wide suspension rate for all sub-groups, including low-income students, will drop below .05.	State Priority: C

Section 3: Actions, Services, and Expenditures

For school districts, Education Code sections 52060 and 52061, for county offices of education, Education Code sections 52066 and 52067, and for charter schools, Education Code section 47606.5 require the LCAP to include a description of the specific actions an LEA will take to meet the goals identified. Additionally Education Code section 52604 requires a listing and description of the expenditures required to implement the specific actions.

Instructions: Identify annual actions to be performed to meet the goals described in Section 2, and describe expenditures to implement each action, and where these expenditures can be found in the LEA's budget. Actions may describe a group of services that are implemented to achieve identified goals. The actions and expenditures must reflect details within a goal for the specific subgroups identified in Education Code section 52052, including pupils with disabilities, and for specific school sites as applicable. In describing the actions and expenditures that will serve low-income, English learner, and/or foster youth pupils as defined in Education Code section 42238.01, the LEA must identify whether supplemental and concentration funds are used in a districtwide, schoolwide, countywide, or charterwide manner. In the annual update, the LEA must describe any changes to actions as a result of a review of progress. The LEA must reference all fund sources used to support actions and services. Expenditures must be classified using the California School Accounting Manual as required by Education Code sections 52061, 52067, and 47606.5.

Guiding Questions:

- 1) What actions/services will be provided to all pupils, to subgroups of pupils identified pursuant to Education Code section 52052, to specific school sites, to English learners, to low-income pupils, and/or to foster youth to achieve goals identified in the LCAP?
 - 2) How do these actions/services link to identified goals and performance indicators?
 - 3) What expenditures support changes to actions/services as a result of the goal identified? Where can these expenditures be found in the LEA's budget?
 - 4) In the annual update, how have the actions/services addressed the needs of all pupils and did the provisions of those services result in the desired outcomes?
 - 5) In the annual update, how have the actions/services addressed the needs of all subgroups of pupils identified pursuant to Education Code section 52052, including, but not limited to, English learners, low-income pupils, and foster youth; and did the provision of those actions/services result in the desired outcomes?
 - 6) In the annual update, how have the actions/services addressed the identified needs and goals of specific school sites and did the provision of those actions/services result in the desired outcomes?
 - 7) In the annual update, what changes in actions, services, and expenditures have been made as a result of reviewing past progress and/or changes to goals?
- A. What annual actions, and the LEA may include any services that support these actions, are to be performed to meet the goals described in Section 2 for ALL pupils and the goals specifically for subgroups of pupils identified in Education Code section 52052 but not listed in Table 3B below (e.g., Ethnic subgroups and pupils with disabilities)? List and describe expenditures for each fiscal year implementing these actions, including where these expenditures can be found in the LEA's budget.

Goal (Include and identify all goals from Section 2)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/services	What actions are performed or services provided in each year (and are projected to be provided in years 2 and 3)? What are the anticipated expenditures for each action (including funding source)?		
					Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
90% of students in grades 3-8 will score Proficient or Advanced in ELA on SBAC.	State Priorities: A, B	1. Connect teachers with professional development to maintain rigorous, standards-based	<i>School</i>	<i>NA for 2014</i>	1. Provide professional development in Common Core ELA: \$2,000. 2. Provide PLC time and guidance from literacy	1. Provide professional development in Common Core ELA: \$2,000. 2. Provide PLC time	1. Provide professional development in Common Core ELA: \$2,000. 2. Provide PLC time

90% of students in grades K-1 will score Proficient or Advanced in ELA on local assessments.		curriculum at all grade levels. 2. Continue to monitor achievement data and identify areas of need in PLCs, under supervision of literacy specialist. 3. Maintain literacy specialist who administers local assessments, trains local staff on literacy assessment and intervention using technology resources, guides teachers in examining data, coaches teachers on best practices, and develops intervention programs for students experiencing challenges.			specialist: \$60,000. 3. See 2 (above). 4. Purchase software for assessment and intervention: \$1,000.	and guidance from literacy specialist: \$60,000. 3. See 2 (above). 4. Purchase software for assessment and intervention: \$1,000.	and guidance from literacy specialist: \$60,000. 3. See 2 (above). 4. Purchase software for assessment and intervention: \$1,000.
90% of students in Grades 3-8 will score Proficient or Advanced in Math on SBAC. 100% of students in Grades K-2 will score Proficient or Advanced in Math on local assessments.	State Priorities: A, B	1. Maintain rigorous, standards-based curriculum at all grade levels. 2. Continue to monitor achievement data and identify areas of need in PLCs. 3. Hire math specialist who administers local assessments, guides teachers in examining data, coaches teachers on best practices, and develops intervention programs for students	School	NA for 2014	1. Provide professional development in Common Core Math: \$5,000. 2. Provide PLC time and guidance from math specialist: \$60,000. 3. See 2 (above).	1. Provide professional development in Common Core Math: \$5,000. 2. Provide PLC time and guidance from Math specialist: \$60,000. 3. See 2 (above).	1. Provide professional development in Common Core Math: \$5,000. 2. Provide PLC time and guidance from Math specialist: \$60,000. 3. See 2 (above).

		experiencing challenges. 4. Connect teachers with professional development opportunities to build capacity in Math instruction.					
All students continuously enrolled at WCA will advance by one CELDT level each year. Students scoring at the Advanced or Early Advanced levels will be reviewed to determine whether reclassification as RFEP is appropriate.	State Priorities: A, B	1. Continue to monitor proper identification, placement, evaluation, and communication regarding ELs and the rights of students and parents. 2. Continue to implement Specially Designed Academic Instruction in English (SDAIE) techniques to meet the needs of English learners in all core classes. 3. Professional Development? 4. ELD pull-out or push-in support and teacher coaching (esp. at upper grades)	School	NA for 2014	1. Provide professional development in SDAIE and GLAD strategies: \$2,000	1. Provide professional development in SDAIE and GLAD strategies: \$2,000	1. Provide professional development in SDAIE and GLAD strategies: \$2,000
School-wide suspension rate for low-income students will be below .05, per US Dept. of Education guidelines.		1. Continue to utilize restorative practices and strategies as well as Student Study Teams (SSTs) to address the root causes of misbehavior. 2. Maintain position of Student Support Coordinator for	School	NA for 2014	1. Provide professional development in Responsive Classroom and Restorative Practices: \$4,000. 2. Provide Restorative Practices and social skills support from Student Support Coordinators (K-5 and 6-8): \$70,000.	1. Provide professional development in Responsive Classroom and Restorative Practices: \$4,000. 2. Provide Restorative Practices and social skills support from Student Support Coordinators (K-5 and	1. Provide professional development in Responsive Classroom and Restorative Practices: \$4,000. 2. Provide Restorative Practices and social skills support from Student Support Coordinators (K-5 and

		Restorative Practices program and social skills groups for grades 6-8. 3. Create position of Student Support Coordinator for restorative practices program and social skills groups for grades K-5. 4. Continue Responsive Classroom professional development and monitor implementation of the program to build positive school culture. 5. Continue to maintain and review discipline data, particularly the disproportionate discipline of low-income students and students of color, with full staff and Equity Committee.				6-8): \$60,000.	6-8): \$60,000.
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- B. Describe the LEA's increase in funds in the LCAP year calculated on the basis of the number and concentration of low income, foster youth, and English learner pupils as determined pursuant to 5 CCR 15496(a)(5). Describe how the LEA is expending these funds in the LCAP year. Include a description of, and justification for, the use of any funds in a districtwide, schoolwide, countywide, or charterwide manner as specified in 5 CCR 15496. For school districts with below 55 percent of enrollment of unduplicated pupils in the district or below 40 percent of enrollment of unduplicated pupils at a school site in the LCAP year, when using supplemental and concentration funds in a districtwide or schoolwide manner, the school district must additionally describe how the services provided are the most effective use of funds to meet the district's goals for unduplicated pupils in the state priority areas. (See 5 CCR 15496(b) for guidance.)

Total: \$2,024,700

Currently, all students—including FRPM-eligible students, English Learners, and foster youth, and homeless students—have access to a broad course of study, including English, mathematics, social studies, science, visual and performing arts, health, physical education, and music. In addition, students in grades K-4 study Spanish language and culture. Where possible, teachers integrate the liberal arts and sciences in project-based lessons keyed to grade-level standards.

Staff have monitored achievement data and identified areas of need for all students, with a particular focus on low-income students and English Learners. In the 2012-13 school year, we hired a literacy specialist and a math specialist who administer local assessments, guide teachers in examining data, coach teachers on best practices, and develop intervention programs for students experiencing challenges.

In the 2012-13 school year, we created the position of Student Support Coordinator to facilitate our restorative practices program and leadership groups for upper school students. All teachers received Responsive Classroom professional development in August 2013, and administration will continue to monitor implementation of the program to build positive school culture. Teachers have reviewed discipline data, particularly the disproportionate discipline of students of color, and the Equity Committee is exploring resources to continue to address this disparity.

This plan focuses on further developing each of these resources, increasing professional development in priority areas, and expanding our use of technology to support diverse learners.

- C. Consistent with the requirements of 5 CCR 15496, demonstrate how the services provided in the LCAP year for low income pupils, foster youth, and English learners provide for increased or improved services for these pupils in proportion to the increase in funding provided for such pupils in that year as calculated pursuant to 5 CCR 15496(a)(7). Identify the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all pupils in the LCAP year as calculated pursuant to 5 CCR 15496(a). An LEA shall describe how the proportionality percentage is met using a quantitative and/or qualitative description of the increased and/or improved services for unduplicated pupils as compared to the services provided to all pupils.

While a small portion of our increased funds will be used for professional development and coaching intended to build teacher capacity in serving all students, the majority of our increased funds will support programs developed by (1) our Literacy and Math Specialists and (2) our Student Support Coordinators. Preliminary data from pilots of these programs in the 2013-14 school year show that the majority of students directly served by our Specialists in small-group tutoring sessions and intervention programs are ELs and/or students who qualify for free or reduced price lunch. Likewise, 75 percent of students served by our Student Support Coordinator in the Opportunity Responsibility program are ELs and/or students who qualify for free or reduced price lunch.

NOTE: Authority cited: Sections 42238.07 and 52064, Education Code. Reference: Sections 2574, 2575, 42238.01, 42238.02, 42238.03, 42238.07, 47605, 47605.5, 47606.5, 48926, 52052, 52060-52077, and 64001, Education Code; 20 U.S.C. Section 6312.

Willow Creek Academy
July 1 Budget
2014/15

		CY			
		Estimated	July 1	Projected	Projected
		Actuals	2014-15	2015-16	2016-17
		2013-14	2014-15	2015-16	2016-17
Enrollment		322	347	362	380
Estimated ADA		305.90	329.65	343.90	361.00
COLA	Revenue	1.57%	0.85%	2.10%	2.30%
CPI	Expenses	2.00%	2.10%	2.30%	2.50%
Revenues					
State and Local Revenues					
Revenue Limit Sources					
801214000000000	Education Protection Account Funding	61,180	65,930	68,780	72,200
801500000000000	State Aid Funding	273,714	282,016	297,184	307,772
809600000000000	In-Lieu Tax Transfers-Curr Yr	1,720,265	2,011,640	2,259,767	2,458,410
Total Revenue Limit Sources		2,055,159	2,359,586	2,625,731	2,838,382
Federal Revenues					
822053100000000	Child Nutrition School Program	64,513	69,522	72,527	76,133
829030100000000	Other Fed Rev-NCLB-Title I	41,182	41,182	42,962	45,098
829040350000000	Other Fed Rev-Title IIA-Tchr Qua	1,090	1,090	1,137	1,194
829042030000000	Other Fed Rev-Title III-LEP	2,986	2,986	3,115	3,270
Total Federal Revenues		109,771	114,780	119,741	125,695
Other State Revenues					
852053100000000	Child Nutrition School Program	5,197	5,600	5,842	6,132
855000000000000	Mandated Cost Reimbursement	3,893	3,893	4,815	5,054
856011000000000	State Lottery Revenue-Non-Prop	41,981	40,320	43,344	45,234
856011000000001	State Lottery Revenue-Non-Prop-PY	855	0	0	0
856063000000000	State Lottery Revenue-Prop 20	10,235	9,600	10,320	10,770
856063000000001	State Lottery Revenue-Prop 20-PY	1,122	0	0	0
859000000000000	Other State Revenues	0	0	0	0
859007600000000	Other State Revenues-Arts/Music	0	0	0	0
859062300000000	Other State Revenues-Prop 39	52,471	52,471	52,471	52,471
859073920000000	Other State Revenues-BTSA	6,000	0	0	0
859074050000000	Other State Revenues-CCSS	58,078	0	0	0
Total Other State Revenues		179,832	111,884	116,792	119,661

**Willow Creek Academy
July 1 Budget
2014/15**

		CY			
		Estimated			
		Actuals	July 1	Projected	Projected
		2013-14	2014-15	2015-16	2016-17
Other Local Revenues					
863453100000000	Food Service Revenue	19,345	20,847	21,748	22,829
866000000000000	Interest	350	350	350	350
869900000000000	Other Local Revenues	0	0	0	0
869990050000000	Other Local Revenues-WCF Annual Fund	46,608	195,743	204,204	214,358
869990200000000	Other Local Revenues-Spanish Grant	33,450	0	0	0
869990300000000	Other Local Revenues-Music Grant	17,000	17,500	17,500	17,500
869990400000000	Other Local Revenues-District Grant	450,000	333,332	181,923	104,690
869990500000000	Other Local Revenues-WCF-Art Grant	11,150	0	0	0
869990750000000	Other Local Revenues-MCF-Art Grant	40,000	0	0	0
869991000000000	Other Local Revenues-Art Fest Grant	10,000	5,000	5,000	5,000
869991100000000	Other Local Revenues-Nutrition Grant	10,000	0	0	0
869991200000000	Other Local Revenues-Tech Hardware/software	0	0	0	0
869991250000000	Other Local Revenues-Tech Coord Reimburseme	0	0	0	0
869991400000000	Other Local Revenues-WCF-Grant	11,150	0	0	0
869991450000000	Other Local Revenues-NOAA-Grant	2,500	0	0	0
869991500000000	Other Local Revenues-WCF-826-After Sch Tutor	28,000	0	0	0
869991600000000	Other Local Revenues-ASEP	36,000	36,000	36,000	36,000
869991700000000	Other Local Revenues-Library Fund	26,000	0	0	0
869991800000000	Other Local Revenues-Simon Found(WCF)	10,000	0	0	0
869991950000000	Other Local Revenues-Teacher Support	0	0	0	0
Total Other Local Revenues		751,553	608,772	466,725	400,727
Total Revenues		3,096,315	3,195,022	3,328,989	3,484,465

**Willow Creek Academy
July 1 Budget
2014/15**

		CY			
		Estimated			
		Actuals	July 1	Projected	Projected
		2013-14	2014-15	2015-16	2016-17
Expenses					
Certificated Salaries					
Teacher Salaries					
110100001110000	Teacher Salaries	952,418	1,032,428	1,221,470	1,307,564
110114001110000	Teacher Salaries-EPA	61,180	65,930	0	0
110111001110000	Teacher Salaries-Lottery	0	0	0	0
110130101110000	Teacher Salaries-Title I	41,182	41,182	0	0
110200001110000	Teacher Salaries-Substitute	24,000	24,000	24,000	24,000
110300001110000	Teacher Salaries-Sub-Prof Dev	0	0	0	0
110400001110000	Teacher Health Stipend	20,888	0	0	0
110500001110000	Teacher Stipend	36,100	48,000	36,000	24,000
110600001110000	Teacher Stipend-Lead Teachers	0	3,000	3,000	3,000
Total Teacher Salaries		1,135,768	1,214,540	1,284,470	1,358,564
Certificated Counselor Salaries					
121000001131100	Dean of Students/Counselor	0	0	0	0
Total Administrator Salaries		0	0	0	0
Administrator Salaries					
131100001127000	Principal Salaries	115,000	105,000	107,205	109,671
132100001127000	VP/Dean Salaries	85,000	90,000	91,890	94,003
132400001127000	Admin Health Stipend	4,200	0	0	0
132500001127000	Admin Stipend	0	0	0	0
Total Administrator Salaries		204,200	195,000	199,095	203,674
Other Certificated Salaries					
Total Other Certificated Salaries					
Total Certificated Salaries		1,339,968	1,409,540	1,483,565	1,562,238

**Willow Creek Academy
July 1 Budget
2014/15**

		CY			
		Estimated			
		Actuals	July 1	Projected	Projected
		2013-14	2014-15	2015-16	2016-17
Classified Salaries					
Paraeducator Salaries					
210100001110000	Class Teacher Salaries	284,049	122,400	110,676	113,222
210100001142000	Class Teacher Salaries-PE	9,664	15,680	57,176	58,491
210111001142000	Class Teacher Salaries-PE-Lottery	42,836	40,320	0	0
210130101110000	Class Teacher Salaries-Title I	0	0	0	0
210165005711300	Class Teacher Salaries-SpEd	30,000	0	0	0
210190201110000	Class Teacher Salaries-Spanish	44,000	0	0	0
210190301110000	Class Teacher Salaries-Music	60,000	65,000	66,365	67,891
210190701110000	Class Teacher Salaries-Art	0	46,400	47,374	48,464
210191501110000	Class Teacher Salaries-WCA-826	30,000	0	0	0
210200001110000	Class Teacher-Substitute	0	0	0	0
210300001110000	Class Student Support Coord Salaries	0	72,000	73,512	75,203
210400001110000	Class Teacher Health Stipend	13,487	0	0	0
210400001142000	Class Teacher Health Stipend	1,030	0	0	0
210491501110000	Class Teacher Health Stipend	3,500	0	0	0
210500001110000	Class Teacher-Stipend	0	0	0	0
Total Paraeducator Salaries		518,566	361,800	355,104	363,271
Support Services Salaries					
221100001181000	Maintenance Salaries	0	70,000	71,470	73,114
Total Support Services Salaries		0	70,000	71,470	73,114
Supervisor Salaries					
230100000027000	Class Principal Salaries	0	0	0	0
230300001139000	Classified After School Director	0	50,000	51,050	52,224
230353101137000	Class Food Services Director	22,724	31,000	31,651	32,379
232000001124200	Class Technology Coordinator	0	35,000	35,805	36,700
Total Supervisor Salaries		22,724	116,000	118,506	121,303
Office/Technical/Other Salaries					
240100001127000	Cler/Office/Tech Salaries	84,290	77,750	79,383	81,209
240400001127000	Cler/Office Health Stipend	3,500	0	0	0
240500001127000	Cler/Office/Tech Salaries-Stipend	0	0	0	0
290100001139000	Recess/Lunch Support Salaries	0	12,250	12,532	12,845
Total Office/Technical Salaries		87,790	90,000	91,915	94,054
Total Classified Salaries		629,080	637,800	636,994	651,742

**Willow Creek Academy
July 1 Budget
2014/15**

		CY			
		Estimated			
		Actuals	July 1	Projected	Projected
		2013-14	2014-15	2015-16	2016-17
<hr/>					
Employee Benefits					
STRS/PERS					
<hr/>					
	Total STRS/PERS	0	0	0	0
<hr/>					
OASDI/Medicare					
<hr/>					
	Total OASDI/Medicare	146,221	153,944	162,223	169,369
<hr/>					
Health and Welfare					
<hr/>					
	Total Health and Welfare	92,416	137,004	143,854	151,047
<hr/>					
Unemployment Insurance					
<hr/>					
	Total Unemployment Insurance	985	1,006	1,272	1,550
<hr/>					
Workers' Compensation					
<hr/>					
	Total Workers' Compensation	44,344	49,021	50,469	53,800
<hr/>					
Other Benefits					
<hr/>					
	Total Other Benefits	55,691	57,622	59,343	62,490
<hr/>					
	Total Employee Benefits	339,657	398,597	417,161	438,255

Willow Creek Academy
July 1 Budget
2014/15

		CY			
		Estimated			
		Actuals	July 1	Projected	Projected
		2013-14	2014-15	2015-16	2016-17
Books and Supplies					
Books/Reference					
411000001110000	Textbooks/Core Curricula	19,000	20,000	20,000	20,000
411074051110000	Textbooks/Core Curricula-CCSS	10,000	0	0	0
421000001110000	Books/Reference Materials	1,000	0	1,100	1,200
421091701110000	Books/Reference Materials-Library Fund	15,000	30,395	35,000	40,000
Total BooksReference		45,000	50,395	56,100	61,200
Instructional Materials/Supplies					
431000011110000	Instruct Materials/Supplies	6,193	62,000	50,000	50,000
431000011142000	Instruct Materials/Supplies-PE	0	1,000	1,000	1,000
431000261110000	Instruct Materials/Supplies-Garden	0	2,000	2,000	2,000
431007601110000	Instruct Materials/Supplies-Arts	500	3,000	3,000	3,000
431063001110000	Instruct Materials/Supplies-P20	11,357	9,600	10,320	10,770
431065005711900	Instruct Materials/Supplies-Sp Ed	250	0	0	0
431074051110000	Instruct Materials/Supplies-CCSS	7,180	0	0	0
431090201110000	Instruct Materials/Supplies-Spanish	100	10,000	10,000	10,000
431090301110000	Instruct Materials/Supplies-Music	100	2,000	2,000	2,000
431091101110000	Instruct Materials/Supplies-Nutrition	500	1,500	1,500	1,500
431091451110000	Instruct Materials/Supplies-NOAA	1,100	0	0	0
431091601110000	Instruct Materials/Supplies-ASEP	300	0	0	0
431091701110000	Instruct Materials/Supplies-Library	3,000	0	0	0
Total Instructional Materials/Supplies		30,580	91,100	79,820	80,270
Supplies/Stores					
432000001127000	All Other Materials/Supplies	16,000	23,500	24,516	25,735
432000001181000	All Other Materials/Supplies-Custodial	0	10,000	10,432	10,951
432053101137000	All Other Materials/Supplies-CNRP	1,500	1,616	1,686	1,770
432090201127000	All Other Materials/Supplies-Spanish	0	0	0	0
432091451127000	All Other Materials/Supplies-NOAA	0	0	0	0
Total Supplies/Stores		17,500	35,116	36,634	38,456

Willow Creek Academy
July 1 Budget
2014/15

		CY			
		Estimated			
		Actuals	July 1	Projected	Projected
		2013-14	2014-15	2015-16	2016-17
Non-Capitalized Cptr/Equip					
441000001110000	Non-Capitalized Equipment	8,000	18,000	15,000	15,000
441000001127000	Non-Capitalized Equipment	13,000	4,000	4,000	4,000
441000001142000	Non-Capitalized Equip-PE	400	0	0	0
441053101137000	Non-Capitalized Equip-CNSP	0	0	0	0
441065005711900	Non-Capitalized Equip-SpEd	100	0	0	0
441074051110000	Non-Capitalized Equip-CCSS	3,000	0	0	0
441090301110000	Non-Capitalized Equip-Music Grant	500	0	0	0
441091001110000	Non-Capitalized Equip-Art Grant	1,000	0	0	0
441091451110000	Non-Capitalized Equip-NOAA	200	0	0	0
441091701110000	Non-Capitalized Equip-Library	6,500	0	0	0
Total Non-Capitalized Equipment		32,700	22,000	19,000	19,000
Non-Capaltized Fixed Assets					
445000001110000	Non-Capitalized Furniture	0	15,000	15,000	15,000
445000001127000	Non-Capitalized Furniture	0	0	0	0
Total Non-Capaltized Fixed Assets		0	15,000	15,000	15,000
Food Service Supplies					
470053101137000	Food Service Expenditures	96,412	103,898	108,389	113,779
Total Food Service Supplies		96,412	103,898	108,389	113,779
Total Books and Supplies		222,192	317,509	314,943	327,705

**Willow Creek Academy
July 1 Budget
2014/15**

		CY			
		Estimated			
		Actuals	July 1	Projected	Projected
		2013-14	2014-15	2015-16	2016-17
Services/Operating Expenses					
Subagreements for Services					
510062301184000	Subagreements for Services-Prop 39	52,471	52,471	52,471	52,471
Total Subagreements for Services		52,471	52,471	52,471	52,471
Travel/Conferences					
523000001110000	Travel/Employee Education	0	0	0	0
523000001127000	Travel/Employee Education	0	0	0	0
Total Travel/Conferences		0	0	0	0
Dues/Memberships					
531000001127000	Dues and Memberships	2,000	1,500	1,500	1,500
Total Dues/Memberships		2,000	1,500	1,500	1,500
Insurance					
540000001127000	Insurance	13,000	14,009	14,615	15,342
Total Insurance		13,000	14,009	14,615	15,342
Operations/Housekeeping					
550000001181000	Operations and Housekeeping	0	0	0	0
Total Operations/Housekeeping		0	0	0	0
Rentals/Leases/Repairs					
561000001127000	Equipment Rental	13,100	13,100	13,100	13,100
562100001187000	Facilities Fee	70,788	70,788	78,772	85,151
564000001187000	Property/Building Maintenance	520	0	0	0
Total Rentals/Leases/Repairs		84,408	83,888	91,872	98,251

Willow Creek Academy
July 1 Budget
2014/15

		CY			
		Estimated			
		Actuals	July 1	Projected	Projected
		2013-14	2014-15	2015-16	2016-17
Professional Services					
580600000073000	ARI Administration Contract	57,960	62,460	65,160	68,400
582000000076000	Oversight Fee	70,788	0	0	0
5830000001127000	Advertising/Employment Fees	1,000	1,000	1,000	1,000
5850000001127000	Legal Services Contracts	7,000	8,000	8,000	8,000
585200000071910	Audit Services Contracts	10,400	11,000	11,000	11,000
5853000001110000	Other Svcs/Op Exp-Art Instruct	10,650	10,000	10,432	10,951
5854000001110000	Other Svcs/Op Exp-Counseling	58,875	66,792	69,679	73,144
5855000001110000	Other Svcs/Op Exp-Playground	26,000	30,000	31,297	32,853
5856000001127000	Technology Service Contracts	22,500	0	0	0
5858000001110000	Other Svcs/Operating Expenses	1,980	1,980	1,980	1,980
5858000001127000	Other Svcs/Operating Expenses	2,500	2,500	2,500	2,500
585842031110000	Other Svcs/Op Exp-Title III	2,986	2,986	3,115	3,270
585853101137000	Other Svcs/Op Exp-Food Service	1,050	1,050	1,050	1,050
585890751110000	Other Svcs/Operating Expenses-MCF-Art Grt	39,000	0	0	0
585891001110000	Other Svcs/Op Exp-Art Fest Grant	9,000	5,000	5,000	5,000
585891101110000	Other Svcs/Op Exp-Nutrition Grant	9,500	0	0	0
585891451110000	Other Svcs/Op Exp-NOAA Grant	1,200	0	0	0
585891601110000	Other Svcs/Op Exp-ASEP	35,700	36,000	36,000	36,000
585891701110000	Other Svcs/Op Exp-Library	1,500	0	0	0
5860000001127000	Other Svcs/Operating Exp-Fundraising	500	500	500	500
5865000001127000	Board Development/Training	1,500	1,000	1,000	1,000
5875000001110000	Staff Development Expense	15,628	25,000	25,000	25,000
5875000001127000	Staff Development Expense	750	0	0	0
587540351110000	Staff Development Expense-Title II	1,090	1,090	1,137	1,194
587553101137000	Staff Development Expense-Food Service	254	200	200	200
587573921110000	Staff Development Expense-BTSA	6,000	6,000	6,000	6,000
587574051110000	Staff Development Expense-CCSS	15,000	0	0	0
587574051110000	Staff Development Expense-CCSS	898	0	0	0
Total Professional Services		411,209	272,558	280,050	289,042
Communications					
591000000027000	Postage and Shipping	3,500	3,772	3,935	4,131
592000000027000	Internet Services	2,500	2,694	2,810	2,950
593000000027000	Telephone/Cell Phones	3,500	3,772	3,935	4,131
Total Communications		9,500	10,238	10,680	11,212
Total Services/Operating Expenses		572,588	434,664	451,188	467,818

**Willow Creek Academy
July 1 Budget
2014/15**

		CY			
		Estimated			
		Actuals	July 1	Projected	Projected
		2013-14	2014-15	2015-16	2016-17
Capital Outlay					
610000000085000	Sites/Improvement of Sites	0	0	0	0
640000000000000	Capitalized Equipment	0	0	0	0
640074050000000	Capitalized Equipment-CCSS	22,000	0	0	0
690000011110000	Depreciation Expense	7,700	17,000	17,000	17,000
Total Capital Outlay		29,700	17,000	17,000	17,000
Other Outgo					
714165050092000	SPED Encroachment	70,000	0	0	0
Total Other Outgo		70,000	0	0	0
Total Expenses		3,203,186	3,215,110	3,320,852	3,464,758

**Willow Creek Academy
July 1 Budget
2014/15**

		CY			
		Estimated			
		Actuals	July 1	Projected	Projected
		2013-14	2014-15	2015-16	2016-17
Other Sources and Uses					
Other Sources					
8980000000000000	Contrib from Unrestr Resource	-141,875	-40,345	-41,409	-42,634
8980531000000000	Contrib from Unrestr Res-CNSP	35,161	40,345	41,409	42,634
8980650000000000	Contrib from Unrestr Res-SpEd	106,714	0	0	0
8980739200000000	Contrib from Unrestr Res-BTSA	0	0	0	0
Total Other Sources		0	0	0	0
Other Uses					
743800000091000	Debt Svcs Interest Payments	0	0	0	0
743900000091000	Debt Svcs Principal Payments	0	0	0	0
Total Other Uses		0	0	0	0
Total Other Sources and Uses		0	0	0	0
Net Increase/Decrease in Fund Balance		-106,871	-20,088	8,136	19,707
Year End Reclassification to FASB		22,000	0	0	0
Year End Net Increase/Decrease to Fund Bal		-84,871	-20,088	8,136	19,707
Fund Balance					
9791000000000000	Beginning Fund Balance/Net Assets	443,364	358,494	338,405	346,542
Ending Fund Balance/Net Assets		358,494	338,405	346,542	366,249
Undesignated/Unappropriated		358,494	338,405	346,542	366,249

Sausalito Marin City School District

Payment of Warrants

6/24, 2014

Attached warrants include:

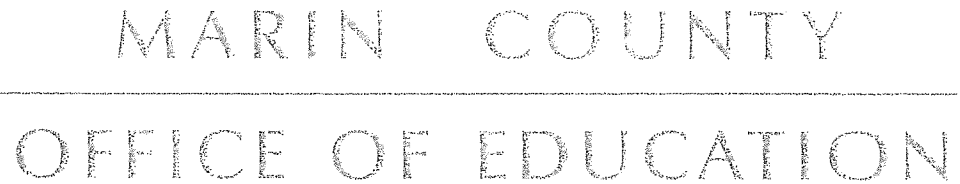
Batch 52 Fund 01 in the amount of \$293,319.44

Batch 52 Fund 13 in the amount of \$1,859.07

Batch 53 Fund 78 in the amount of \$1,232.15

Prepared by Vida Moattar

Sausalito Marin City School District Business Office



(415) 472-4110
FAX (415) 491-6625

Date 6/11/14

District Name SAUSALITO MARIN CITY District No. 47

The Governing Board of the District named hereon hereby authorizes and directs payment of vendor payments in the total of \$ 295,178.51.

[illegible]

Authorized Signature

Paula Rigney

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
 BATCH: 0052 GENERAL FUND
 FUND : 01 GENERAL FUND

COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 06/13/2014

W	NT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
		REQ#	REFERENCE LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP		DESCRIPTION	
20058708		070374/	ANOVA INC.				
			PO-140142	1. 01-6500-0-5833.00-5750-1185-700-000-000	50753		4,179.00
				WARRANT TOTAL			\$4,179.00
20058709		002896/	ARMOR LOCKSMITH				
			PV-140624	01-8150-0-4300.00-0000-8100-735-000-000	44835		150.00
				WARRANT TOTAL			\$150.00
20058710		070358/	AT&T				
			PO-140003	1. 01-0000-0-5970.00-0000-7200-700-000-000	5/14		174.33
				WARRANT TOTAL			\$174.33
20058711		070390/	BIG 4 PARTY RENTALS				
			PV-140616	01-0000-0-4300.00-0000-2700-100-000-000	63139-1		67.50
				WARRANT TOTAL			\$67.50
20058712		070853/	TAYLOR CALLAWAY				
			PV-140623	01-0000-0-4300.00-1110-1010-101-000-000	Ed. Materials		300.00
				WARRANT TOTAL			\$300.00
20058713		070722/	CYPRESS SCHOOL				
			PO-140063	1. 01-6500-0-5833.00-5750-1185-700-000-000	52314, 53514		9,600.60
				WARRANT TOTAL			\$9,600.60
20058714		002901/	FARSIGHT INTERNATIONAL				
			PO-140168	1. 01-7090-0-4300.00-1110-1010-000-000-111	141248		2,783.63
				WARRANT TOTAL			\$2,783.63
20058715		070263/	FEDEX				
			PV-140622	01-0000-0-5960.00-0000-2700-700-000-000	2-675-31767		21.25
				WARRANT TOTAL			\$21.25
20058716		002270/	FISHMAN SUPPLY CO.				
			PV-140620	01-0000-0-4300.00-0000-8211-735-000-000	952104		112.82
				WARRANT TOTAL			\$112.82
20058717		002345/	KONE INC.				
			PV-140617	01-8150-0-5600.00-0000-8110-735-000-000	221481629, 151035268		637.82

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

COMMERCIAL WARRANT REGISTER

FOR WARRANTS DATED 06/13/2014

BATCH: 0052 GENERAL FUND

FUND : 01 GENERAL FUND

W. ANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE										ABA NUM	ACCOUNT NUM	
	REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	AMOUNT

WARRANT TOTAL															\$637.82
20058718	000047/	MARIN MUNICIPAL WATER DST													
		PO-140010	1.	01	0000	0	5535.00	0000	8200	000	000	000		4-6/14	100.71
		PV-140618		01	0000	0	5535.00	0000	8200	000	000	000		4-6/14	3,975.00
		WARRANT TOTAL													\$4,075.71
20058719	070470/	MARIN RESOURCE RECOVERY CENTER													
		PO-140037	1.	01	0000	0	5550.00	0000	8200	000	000	000		5/14	645.00
		WARRANT TOTAL													\$645.00
20058720	070447/	MAXIM HEALTHCARE SERVICES													
		PV-140621		01	6500	0	5835.00	5770	1182	700	000	000			1,811.55
		WARRANT TOTAL													\$1,811.55
20058721	000548/	MOLLIE STONE'S													
		PV-140626		01	0000	0	4300.00	0000	7110	725	000	000			76.76
		WARRANT TOTAL													\$76.76
20058722	070843/	ALAN ROTHKOP													
		PV-140619		01	8150	0	4300.00	0000	8100	735	000	000		Gas for mower	20.00
		WARRANT TOTAL													\$20.00
20058723	070852/	SCHOOLSIN													
		PO-140167	1.	01	9473	0	4300.00	1110	1010	100	000	000		W85646	564.00
		WARRANT TOTAL													\$564.00
20058724	070406/	SILYCO													
		PO-140021	1.	01	0000	0	5849.00	0000	2420	700	000	000		MAY2014, JUN2014	7,200.00
		WARRANT TOTAL													\$7,200.00
20058725	070525/	US BANCORP EQUIP. FINANCE INC													
		PO-140052	2.	01	0000	0	5605.00	0000	7200	700	000	000		5/14	744.47
		WARRANT TOTAL													\$744.47
20058726	002172/	WILLOW CREEK ACADEMY													
		PV-140625		01	0000	0	7299.00	0000	9200	103	000	000			112,500.00

APY250 H.02.09

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 06/13/2014

06/12/14 PAGE 30

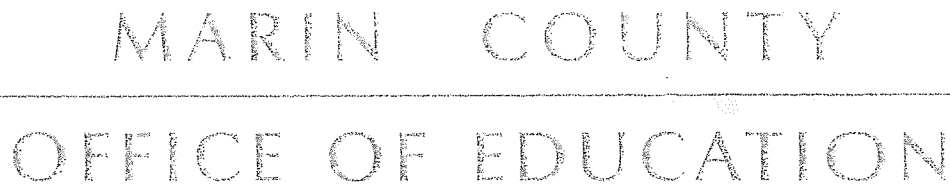
DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0052 GENERAL FUND
FUND : 01 GENERAL FUND

ANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT								
REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	AMOUNT
01-0000-0-8096.00-0000-9200-103-000-000														147,655.00
WARRANT TOTAL														\$260,155.00
*** FUND	TOTALS ***	TOTAL NUMBER OF WARRANTS: 19										TOTAL AMOUNT OF WARRANTS:	\$293,319.44*	

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0052 GENERAL FUND
FUND : 13 CAFETERIA FUND

WARRANT	NT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
20058727	070811/		BARON BAKING LLC													
			PV-140629	13-5310-0-5840.00-0000-3700-100-000-000										24-0133		17.85
				13-5310-0-5840.00-0000-3700-101-000-000										24-0133		17.85
				WARRANT TOTAL												\$35.70
20058728	000105/		CLOVER-STORNETTA FARMS													
			PV-140627	13-5310-0-5840.00-0000-3700-100-000-000										100059555, 100059974		194.45
				13-5310-0-5840.00-0000-3700-101-000-000										100059555, 100059974		194.45
				WARRANT TOTAL												\$388.90
20058729	070827/		MARIN SUN FARMS													
			PV-140631	13-5310-0-5840.00-0000-3700-100-000-000										78877		32.93
				13-5310-0-5840.00-0000-3700-101-000-000										78877		32.92
				WARRANT TOTAL												\$65.85
20058730	070816/		UNFI													
			PV-140628	13-5310-0-5840.00-0000-3700-100-000-000										17883317, 17883581, CM12068866		536.81
				13-5310-0-5840.00-0000-3700-101-000-000										17883317, 17883581, CM12068866		536.81
				WARRANT TOTAL												\$1,073.62
20058731	070799/		VERITABLE VEGETABLE INC.													
			PV-140630	13-5310-0-5840.00-0000-3700-100-000-000										910232		147.50
				13-5310-0-5840.00-0000-3700-101-000-000										910232		147.50
				WARRANT TOTAL												\$295.00
*** FUND	TOTALS ***			TOTAL NUMBER OF WARRANTS:		5								TOTAL AMOUNT OF WARRANTS:		\$1,859.07*
*** BATCH	TOTALS ***			TOTAL NUMBER OF WARRANTS:		24								TOTAL AMOUNT OF WARRANTS:		\$295,178.51*
*** DISTRICT	TOTALS ***			TOTAL NUMBER OF WARRANTS:		24								TOTAL AMOUNT OF WARRANTS:		\$295,178.51*

Printed: 06/13/2014 08:30:01



(415) 472-4110
FAX (415) 491-6625

Date 6/16/14

District Name SAUSALITO MARIN CITY District No. 47

The Governing Board of the District named hereon hereby authorizes and directs payment of vendor payments in the total of \$ 1232.15.

AMOUNT

78

53

1232.15

Authorized Signature

Paula Rigney

APY250 H.02.09

Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 06/18/2014

06/17/14 PAGE 46

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

BATCH: 0053 GENERAL FUND

FUND : 78 PASS-THROUGH ~ REVENUES

W.	NT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
		REQ#	REFERENCE LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP		DESCRIPTION	
20059130		002172/	WILLOW CREEK ACADEMY				
			PV-140632	78-0000-0-9620.00-0000-0000-000-000-000		A Bulletins, Interest, Title I	1,232.15
				WARRANT TOTAL			\$1,232.15
***	FUND	TOTALS ***		TOTAL NUMBER OF WARRANTS: 1		TOTAL AMOUNT OF WARRANTS:	\$1,232.15*
***	BATCH	TOTALS ***		TOTAL NUMBER OF WARRANTS: 1		TOTAL AMOUNT OF WARRANTS:	\$1,232.15*
***	DISTRICT	TOTALS ***		TOTAL NUMBER OF WARRANTS: 1		TOTAL AMOUNT OF WARRANTS:	\$1,232.15*

Printed: 06/19/2014 09:40:08

Sausalito Marin City School District

Agenda Item: 11.01

Date: June 24, 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) 9310 – Board Policies

Background:

At the last board meeting, this item was brought forward as a first read. During this meeting, 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 9310 Board Bylaws

Board Policies

The Governing Board shall adopt written policies to convey its expectations for actions that will be taken in the district, clarify roles and responsibilities of the Board and Superintendent, and communicate Board philosophy and positions to the students, staff, parents/guardians and the community. Board policies are binding on the district to the extent that they do not conflict with federal or state law and are consistent with the district's collective bargaining agreements.

The Board recognizes the importance of maintaining a policy manual that is up to date and reflects the mandates of law. Policies shall be regularly reviewed at a time allocated for this purpose on the agenda of public Board meetings.

The Board shall review certain policies annually, as required by Education Code 35160.5. If no revisions are deemed necessary, the Board minutes shall nevertheless indicate that the review was conducted. Other policies shall be monitored and reviewed as specified in the policy itself or as needed to reflect changes in law or district circumstances.

Policy Development and Adoption Process

The district's policy development process shall include the following basic steps:

1. The Board and/or Superintendent or designee shall identify the need for a new policy or revision of an existing policy. The need may arise from a change in law, a new district vision or goals, educational research or trends, or a change in the superintendency or Board membership. The need may also occur as a result of an incident that has arisen in the district or a recommendation or request from staff or other interested persons.
2. As needed, the Superintendent or designee shall gather fiscal and other data, staff and public input, related district policies, sample policies from other organizations or agencies, and other useful information to fully inform the Board about the issue.
3. The Board may hold discussions during a public Board meeting to gain an understanding of the issue and provide initial direction to the Superintendent or designee. The discussion may include, but not be limited to, how the proposed policy may affect student learning, community expectations, staff recommendations, fiscal impact, as well as the policy's impact on governance and operational efficiency.
4. The Board or Superintendent may request that legal counsel review the draft policy as appropriate.
5. The Superintendent or designee shall develop and present a draft policy for a first reading at a public Board meeting. At its second reading, the Board may take action on the proposed policy. The Board may waive the second reading or may require an additional reading if necessary.

Only policies formally adopted by a majority vote of the Board shall constitute official Board policy.

The district's policy development process may be revised or expanded as needed based on the issue being considered, the need for more information, or to provide greater opportunities for consultation and public input.

Policies shall become effective upon Board adoption or at a future date designated by the Board at the time of adoption.

Board Bylaws

The Board shall prescribe and enforce rules for its own government consistent with state law and regulations. (Education Code 35010)

Bylaws governing Board operations may be developed, adopted, and amended following the same procedures as those used for the adoption or amendment of Board policy.

Administrative Regulations

The Superintendent or designee shall be responsible for developing and enforcing administrative regulations for the operation of the district. Administrative regulations shall be consistent with law and Board policy and shall be designed to promote the achievement of district goals and objectives. Administrative regulations may describe specific actions to be taken, roles and responsibilities of staff, timelines, and/or other necessary provisions. The Superintendent or designee also may develop procedures manuals, handbooks, or other guides to carry out the intent of Board policy.

When Board policies are amended, the Superintendent or designee shall review corresponding regulations to ensure that they conform to the intent of the revised policy. In case of conflict between administrative regulation and Board policy, policy shall prevail.

The Board may review and/or approve regulations for the purpose of ensuring conformity with the intent of Board policy.

Monitoring and Evaluation

At the time a policy is adopted, the Board and Superintendent or designee shall determine whether an evaluation of the policy should be scheduled and, if so, shall agree upon a timeline and measures for evaluating the effectiveness of the policy in achieving its purpose.

Access to Policies

The Superintendent or designee shall ensure that all district employees and the public have access to an up-to-date district policy manual. A public copy of the policy manual shall be maintained at the district central office and at each school site. These copies shall be maintained either electronically or by paper copy.

As necessary, the Superintendent or designee shall notify staff, parents/guardians, students, and other stakeholders whenever a policy that affects them is adopted or revised. He/she may determine the appropriate communications strategy depending on the issue.

Suspension of Policies

No Board policy, bylaw, or administrative regulation, or any portion thereof, shall be operative if it is found to be in conflict with applicable federal or state law or regulations or court decisions. If any portion of a policy is found to be invalid, that invalidity shall not affect other provisions of the policy.

Sausalito Marin City School District

Agenda Item: 11.02

Date: June 24, 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) 9320 – Meetings and Notices

Background:

At the last board meeting, this item was brought forward as a first read. During this meeting, 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 9320 Board Bylaws

Meetings and Notices

Meetings of the Governing Board are conducted for the purpose of accomplishing district business. In accordance with state open meeting laws (Brown Act), the Board shall hold its meetings in public and shall conduct closed sessions during such meetings only as authorized by law. To encourage community involvement in the schools, Board meetings shall provide opportunities for questions and comments by members of the public. All meetings shall be conducted in accordance with law and the Board's bylaws, policies, and administrative regulations.

A Board meeting exists whenever a majority of Board members gather at the same time and place to hear, discuss, or deliberate upon any item within the subject matter jurisdiction of the Board or district. (Government Code 54952.2)

A majority of the Board shall not, outside of an authorized meeting, use a series of 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. However, an employee or district official may engage in separate conversations with Board members in order to answer questions or provide information regarding an item within the subject matter

jurisdiction of the Board, as long as that employee or district official does not communicate the comments or position of any Board members to other Board members. (Government Code 54952.2)

In order to help ensure the participation of individuals with disabilities at Board meetings, the Superintendent or designee shall provide appropriate disability-related accommodations or modifications upon request in accordance with the Americans with Disabilities Act. (Government Code 54953.2, 54954.1)

Regular Meetings

The Board shall hold one regular meeting each month. Regular meetings shall be held at 6 p.m. on the second Tuesday of each month at the Bayside MLK Jr. Academy library.

At least 72 hours prior to a regular meeting, the agenda shall be posted at one or more locations freely accessible to members of the public and on the district's Internet web site. (Government Code 54954.2)

Whenever agenda materials relating to an open session of a regular meeting are distributed to the Board less than 72 hours before the meeting, the Superintendent or designee shall make

the materials available for public inspection at a public office or location designated for that purpose. (Government Code 54957.5)

Special Meetings

Special meetings of the Board may be called at any time by the presiding officer or a majority of the Board members. However, a special meeting shall not be called regarding the salary, salary schedule, or other compensation of the Superintendent, assistant superintendent, or other management employee as described in Government Code 3511.1. (Government Code 54956)

Written notice of special meetings shall be delivered personally or by any other means to all Board members and the local media who have requested such notice in writing. The notice also shall be posted on the district's Internet web site. The notice shall be received at least 24 hours before the time of the meeting. The notice shall also be posted at least 24 hours before the meeting in a location freely accessible to the public. The notice shall specify the time and place of the meeting and the business to be transacted or discussed. No other business shall be considered at this meeting. (Education Code 35144; Government Code 54956)

Any Board member may waive the 24-hour written notice requirement prior to the time of the meeting by filing a written waiver of notice with the clerk or secretary of the Board or by being present at the meeting at the time it convenes. (Government Code 54956)

Every notice of a special meeting shall provide an opportunity for members of the public to directly address the Board concerning any item that has been described in the meeting notice, before or during the item's consideration. (Government Code 54954.3)

Emergency Meetings

In the case of an emergency situation for which prompt action is necessary due to the disruption or threatened disruption of public facilities, the Board may hold an emergency meeting without complying with the 24-hour notice and/or 24-hour posting requirement for special meetings pursuant to Government Code 54956. The Board shall comply with all other requirements for special meetings during an emergency meeting. (Government Code 54956.5)

An emergency situation means either of the following: (Government Code 54956.5)

1. An emergency, which shall be defined as a work stoppage, crippling activity, or other activity that severely impairs public health and/or safety as determined by a majority of the members of the Board
2. A dire emergency, which shall be defined as a crippling disaster, mass destruction, terrorist activity, or threatened terrorist act that poses peril so immediate and significant that requiring the Board to provide one-hour notice before holding an emergency meeting may endanger the public health and/or safety as determined by a majority of the members of the Board

Except in the case of a dire emergency, the Board president or designee shall give notice of the emergency meeting by telephone at least one hour before the meeting to the local media that have requested notice of special meetings. All telephone numbers provided by the media in the most recent request for notification must be exhausted. If telephone services are not functioning, the notice requirement of one hour is waived and, as soon after the meeting as possible, the Board shall notify those media representatives of the meeting and shall describe the purpose of the meeting and any action taken by the Board. In the case of a dire emergency, the Board president or designee shall give such notice at or near the time he/she notifies the other members of the Board about the meeting. (Government Code 54956.5)

The minutes of the meeting, a list of persons the Board president or designee notified or attempted to notify, a copy of the roll call vote, and any actions taken at the meeting shall be posted for at least 10 days in a public place as soon after the meeting as possible. (Government Code 54956.5)

Adjourned/Continued Meetings

A majority vote by the Board may adjourn/continue any regular or special meeting to a later time and place that shall be specified in the order of adjournment. Less than a quorum of the Board may adjourn such a meeting. If no Board members are present, the secretary or the clerk may declare the meeting adjourned to a later time and shall give notice in the same manner required for special meetings. (Government Code 54955)

Within 24 hours after the time of adjournment, a copy of the order or notice of adjournment/continuance shall be conspicuously posted on or near the door of the place where the meeting was held. (Government Code 54955)

Study Sessions, Retreats, Public Forums, and Discussion Meetings

The Board may occasionally convene a study session or public forum to study an issue in more detail or to receive information from staff or feedback from members of the public.

The Board may also convene a retreat or discussion meeting to discuss Board roles and Public notice shall be given in accordance with law when a quorum of the Board is attending a study session, retreat, public forum, or discussion meeting. All such meetings shall comply with the Brown Act and shall be held in open session and within district boundaries. Action items shall not be included on the agenda for these meetings.

Other Gatherings

Attendance by a majority of Board members at any of the following events is not subject to the Brown Act provided that a majority of the Board members do not discuss specific district business among themselves other than as part of the scheduled program: (Government Code 54952.2)

1. A conference or similar public gathering open to the public that involves a discussion of issues of general interest to the public or to school board members
2. An open, publicized meeting organized by a person or organization other than the district to address a topic of local community concern
3. An open and noticed meeting of another body of the district
4. An open and noticed meeting of a legislative body of another local agency
5. A purely social or ceremonial occasion
6. An open and noticed meeting of a standing committee of the Board, provided that the Board members who are not members of the standing committee attend only as observers relationships.

Individual contacts or conversations between a Board member and any other person are not subject to the Brown Act. (Government Code 54952.2)

Location of Meetings

Meetings shall not be held in a facility that prohibits the admittance of any person on the basis of ancestry or any characteristic listed in Government Code 11135, including, but not limited to, religion, sex, or sexual orientation. In addition, meetings shall not be held in a facility which is inaccessible to individuals with disabilities or where members of the public must make a payment or purchase in order to be admitted. (Government Code 54961)

Meetings shall be held within district boundaries, except to do any of the following:
(Government Code 54954)

1. Comply with state or federal law or court order or attend a judicial or administrative proceeding to which the district is a party
2. Inspect real or personal property which cannot conveniently be brought into the district, provided that the topic of the meeting is limited to items directly related to the property
3. Participate in meetings or discussions of multiagency significance, provided these meetings are held within one of the other agencies' boundaries, with all participating agencies giving the notice required by law
4. Meet in the closest meeting facility if the district has no meeting facility within its boundaries or if its principal office is located outside the district

5. Meet with elected or appointed state or federal officials when a local meeting would be impractical, solely to discuss legislative or regulatory issues affecting the district over which the state or federal officials have jurisdiction
6. Meet in or near a facility owned by the district but located outside the district, provided the meeting agenda is limited to items directly related to that facility
7. Visit the office of the district's legal counsel for a closed session on pending litigation, when doing so would reduce legal fees or costs
8. Attend conferences on nonadversarial collective bargaining techniques
9. Interview residents of another district regarding the Board's potential employment of an applicant for Superintendent of the district
10. Interview a potential employee from another district

Meetings exempted from the boundary requirements, as specified in items #1-10 above, shall still be subject to the notice and open meeting requirements for regular and special meetings when a quorum of the Board attends the meeting.

If a fire, flood, earthquake, or other emergency renders the regular meeting place unsafe, meetings shall be held for the duration of the emergency at a place designated by the Board president or designee, who shall so inform all news media who have requested notice of special meetings by the most rapid available means of communication. (Government Code 54954)

Teleconferencing

A teleconference is a meeting of the Board in which Board members are in different locations, connected by electronic means through audio and/or video. (Government Code 54953)

The Board may use teleconferences for all purposes in connection with any meeting within the Board's subject matter jurisdiction. All votes taken during a teleconference meeting shall be by roll call. (Government Code 54953)

During the teleconference, at least a quorum of the members of the Board shall participate from locations within district boundaries. (Government Code 54953)

Agendas shall be posted at all teleconference locations and shall list all teleconference locations whenever they are posted elsewhere. Additional teleconference locations may be provided to the public. (Government Code 54953)

All teleconference locations shall be accessible to the public. All teleconferenced meetings shall be conducted in a manner that protects the statutory and constitutional rights of the parties or

the public appearing before the Board, including the right of the public to address the Board directly at each teleconference location. (Government Code 54953)

All Board policies, administrative regulations, and bylaws shall apply equally to meetings that are teleconferenced. The Superintendent or designee shall facilitate public participation in the meeting at each teleconference location.

Sausalito Marin City School District

Agenda Item: 11.03

Date: June 24, 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) 9323 – Meeting Conduct

Background:

At the last board meeting, this item was brought forward as a second read. During this meeting, 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 9323 Board Bylaws

Meeting Conduct

Meeting Procedures

All Governing Board meetings shall begin on time and shall be guided by an agenda prepared in accordance with Board bylaws and posted and distributed in accordance the Ralph M. Brown Act (open meeting requirements) and other applicable laws.

The Board president shall conduct Board meetings in accordance with Board bylaws and procedures that enable the Board to efficiently consider issues and carry out the will of the majority.

The Board believes that late night meetings deter public participation, can affect the Board's decision-making ability, and can be a burden to staff. Regular Board meetings shall be adjourned at 10:30 p.m. unless extended to a specific time determined by a majority of the Board. The meeting shall be extended no more than once and subsequently may be adjourned to a later date.

Quorum and Abstentions

The Board shall act by majority vote of all of the membership constituting the Board. (Education Code 35164)

The Board believes that when no conflict of interest requires abstention, its members have a duty to vote on issues before them. When a member abstains, his/her abstention shall not be counted for purposes of determining whether a majority of the membership of the Board has taken action.

If a Board consists of seven members and not more than two vacancies occur on the Board, the vacant position(s) shall not be counted for purposes of determining how many members of the Board constitute a majority. In addition, if a vacancy exists on the Board, whenever any provisions of the Education Code require unanimous action of all or a specific number of the members, the vacant position(s) shall be not be counted for purposes of determining the total membership constituting the Board. (Education Code 35165)

Public Participation

Members of the public are encouraged to attend Board meetings and to address the Board concerning any item on the agenda or within the Board's jurisdiction. So as not to inhibit public participation, persons attending Board meetings shall not be requested to sign in, complete a questionnaire, or otherwise provide their name or other information as a condition of attending the meeting.

In order to conduct district business in an orderly and efficient manner, the Board requires that public presentations to the Board comply with the following procedures:

1. The Board shall give members of the public an opportunity to address the Board on any item of interest to the public that is within the subject matter jurisdiction of the Board, either before or during the Board's consideration of the item. (Education Code 35145.5, Government Code 54954.3)
2. At a time so designated on the agenda at a regular meeting, members of the public may bring before the Board matters that are not listed on the agenda. The Board shall take no action or discussion on any item not

appearing on the posted agenda, except as authorized by law. (Education Code 35145.5, Government Code 54954.2)

3. The Board or a Board member may provide a reference to staff or other resources for factual information, ask staff to report back to the Board at a subsequent meeting concerning any matter, or take action directing staff to place a matter of business on a future agenda. (Government Code 54954.2)

4. The Board need not allow the public to speak on any item that has already been considered by a committee composed exclusively of Board members at a public meeting where the public had the opportunity to address the committee on that item. However, if the Board determines that the item has been substantially changed since the committee heard the item, the Board shall provide an opportunity for the public to speak. (Government Code 54954.3)

5. A person wishing to be heard by the Board shall first be recognized by the president and shall then proceed to comment as briefly as the subject permits.

Individual speakers shall be allowed three minutes to address the Board on each agenda or nonagenda item. The Board shall limit the total time for public input on each item to 20 minutes. With Board consent, the president may increase or decrease the time allowed for public presentation, depending on the topic and the number of persons wishing to be heard. The president may take a poll of speakers for or against a particular issue and may ask that additional persons speak only if they have something new to add.

6. The Board president may rule on the appropriateness of a topic. If the topic would be more suitably addressed at a later time, the president may indicate the time and place when it should be presented.

The Board shall not prohibit public criticism of its policies, procedures, programs, services, acts, or omissions. (Government Code 54954.3) In addition, the Board may not prohibit public criticism of district employees.

Whenever a member of the public initiates specific complaints or charges against an employee, the Board president shall inform the complainant that in order to protect the employee's right to adequate notice before a hearing of such complaints and charges, and also to preserve the ability of the Board to legally consider the complaints or charges in any subsequent evaluation of the employee, it is the policy of the Board to hear such complaints or charges in closed session unless otherwise requested by the employee pursuant to Government Code 54957. The Board president shall also encourage the complainant to file a complaint using the appropriate district complaint procedure.

The Board president shall not permit any disturbance or willful interruption of Board meetings. Persistent disruption by an individual or group shall be grounds for the president to terminate the privilege of addressing the Board.

The Board may remove disruptive individuals and order the room cleared if necessary. In this case, members of the media not participating in the disturbance shall be allowed to remain, and individuals not participating in such disturbances may be allowed to remain at the discretion of the Board. When the room is ordered cleared due to a disturbance, further Board proceedings shall concern only matters appearing on the agenda. (Government Code 54957.9)

When such disruptive conduct occurs, the Superintendent or designee shall contact local law enforcement.

Recording by the Public

The Superintendent or designee shall designate locations from which members of the public may broadcast, photograph, or tape record open meetings without causing a distraction.

If the Board finds that noise, illumination, or obstruction of view related to these activities would persistently disrupt the proceedings, these activities shall be discontinued or restricted as determined by the Board.

(Government Code 54953.5, 54953.6)

Sausalito Marin City School District

Agenda Item: 11.04

Date: June 24, 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: Administrative Regulation (AR) 3516.1 – Fire Drills and Fires

Background:

At the last board meeting, this item was brought forward as a first read. During this meeting, the board is asked to approve this Board Bylaw.

Fiscal Impact:

Undetermined

Recommendation:

Approve

Prepared for: S. Van Zant

Prepared by: S. Van Zant

AR 3516.1 Business and Noninstructional Operations

Fire Drills and Fires

Fire Drills

The principal shall cause the fire alarm signal to be sounded at least once every month. (Education Code 32001)

The principal shall also hold fire drills at least once a month at the elementary level, four times every school year at the intermediate level, and not less than twice every school year at the secondary level. (Education Code 32001)

1. The principal shall notify staff as to the schedule for fire drills.
2. Whenever a fire drill is held, all students, teachers and other employees shall be directed to leave the building. (5 CCR 550)
3. Teachers shall ascertain that no student remains in the building.
4. Teachers shall be prepared to select alternate exits and shall direct their classes to these exits whenever the designated escape route is blocked.
5. The principal or designee shall keep a record of each fire drill conducted and file a copy of this record with the office of the Director or designee.

Fires

When a fire is discovered in any part of the school, the following actions shall be taken:

1. The principal or designee shall sound fire signals, unless the school and/or building is equipped with an automatic fire detection and alarm system. (Education Code 32001)
2. The principal or designee shall call 911.
3. All persons shall be directed to leave the building and shall proceed outside to designated assembly areas.
4. Staff shall give students clear direction and supervision and help maintain a calm and orderly response.
5. In outside assembly areas, teachers shall take roll, report missing students, and provide assistance to any injured students.

6. In outside assembly areas, the principal, designee and/or each department head shall account for their staff, report missing staff, and provide assistance to any injured staff.
7. If the fire is extensive, students shall be taken to an alternate location for protective custody until parents/guardians can pick them up or until they can be safely transported to their homes.

Sausalito Marin City School District

Agenda Item: 11.05

Date: June 24, 2014

<input type="checkbox"/> Correspondence	<input type="checkbox"/> Consent Agenda
<input type="checkbox"/> Reports	
<input type="checkbox"/> General Functions	
<input type="checkbox"/> Pupil Services	
<input type="checkbox"/> Personnel Services	
<input type="checkbox"/> Financial & Business Procedures	
<input type="checkbox"/> Curriculum and Instruction	
<input checked="" type="checkbox"/> Policy Development	

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

Item: Administrative Regulation (AR) 3516.3 – Earthquake Emergency Procedure System

Background:

At the last board meeting, this item was brought forward as a first read. During this meeting, the board is asked to approve this Board Bylaw.

Fiscal Impact:

Undetermined

Recommendation:

Approve

Prepared for: S. Van Zant

Prepared by: S. Van Zant

AR 3516.3 Business and Noninstructional Operations

Earthquake Emergency Procedure System

Earthquake Preparedness

Earthquake emergency procedures shall be established in every school building having an occupant capacity of 50 or more students, or more than one classroom, and shall be incorporated into the comprehensive safety plan. (Education Code 32282)

Earthquake emergency procedures shall be aligned with the Standardized Emergency Management System and the National Incident Management System. (Government Code 8607; 19 CCR 2400-2450)

The Director or designee may work with the California Emergency Management Agency and the Seismic Safety Commission to develop and establish the earthquake emergency procedures. (Education Code 32282)

Earthquake emergency procedures shall outline the roles and responsibilities of students and staff during and after an earthquake.

Earthquake emergency procedures shall include, but not be limited to, all of the following: (Education Code 32282)

1. A school building disaster plan, ready for implementation at any time, for maintaining the safety and care of students and staff
2. A drop procedure whereby each student and staff member takes cover under a table or desk, dropping to his/her knees, with the head protected by the arms and the back to the windows

Drop procedures shall be practiced at least once each school quarter in elementary schools and at least once each semester in secondary schools.

3. Protective measures to be taken before, during, and following an earthquake
4. A program to ensure that students and staff are aware of and properly trained in the earthquake emergency procedure system

Staff and students shall be informed of the dangers to expect in an earthquake and procedures to be followed. Students shall be instructed to remain silent and follow directions given by staff in such an emergency. Staff and students also shall be taught safety precautions to take if they are in the open or on the way to or from school when an earthquake occurs.

Earthquake emergency procedures shall designate primary and alternative locations outside of buildings, which may include areas off campus if necessary, where individuals on a school site will

assemble following evacuation. In designating such areas, the Director or designee shall consider potential post-earthquake hazards outside school buildings including, but not limited to, power lines, trees, covered walkways, chain link fences that may be an electric shock hazard, and areas near buildings that may have debris.

Earthquake emergency procedures also shall outline primary and alternative evacuation routes that avoid areas with potential hazards to the extent possible. The needs of students with disabilities shall be considered when planning evacuation routes.

The Director or designee shall consider the danger of a post-earthquake tsunami when developing evacuation routes and locations, including the need to evacuate to higher ground.

The Director or designee shall identify at least one individual within each building to determine if an evacuation is necessary, the best evacuation location, and the best route to that location when an earthquake occurs.

The Director or designee shall identify potential earthquake hazards in classrooms and other school facilities, including, but not limited to, areas where the main gas supply or electric current enters the building, suspended ceilings, pendant light fixtures, large windows, stairwells, science laboratories, storage areas for hazardous materials, shop areas, and unsecured furniture and equipment. To the extent possible, dangers presented by such potential hazards shall be minimized by securing equipment and furnishings and removing heavy objects from high shelves.

Earthquake While Indoors at School

When an earthquake occurs, the following actions shall be taken inside buildings and classrooms:

1. Staff shall have students perform the drop procedure. Students should stay in the drop position until the emergency is over or until further instructions are given.
2. In laboratories, burners should be extinguished, if possible, before taking cover.
3. As soon as possible, staff shall move students away from windows, shelves, and heavy objects or furniture that may fall.

Note: In The ABCs of Post-Earthquake Evacuation: A Checklist for School Administrators and Faculty, the Cal EMA advises that evacuation should never be automatic as there may be as much danger outside the facility as inside, planned routes may not be clear, and lighting inside the building may be shut off.

4. After the earthquake, the principal or designee shall determine whether planned evacuation routes and assembly locations are safe and shall communicate with teachers and other staff.

5. When directed by the principal or designee to evacuate, or if classrooms or other facilities present dangerous hazards that require immediate evacuation, staff shall account for all students under their supervision and shall evacuate the building in an orderly manner.

Earthquake While Outdoors on School Grounds

When an earthquake occurs, the following actions shall be taken by staff or other persons in authority who are outdoors on school grounds:

1. Staff shall direct students to walk away from buildings, trees, overhead power lines, power poles, or exposed wires.
2. Staff shall have students perform the drop procedure.
3. Staff shall have students stay in the open until the earthquake is over or until further directions are given.

Earthquake While on the Bus

If students are on the school bus when an earthquake occurs, the bus driver shall take proper precautions to ensure student safety, which may include pulling over to the side of the road or driving to a location away from outside hazards, if possible. Following the earthquake, the driver shall contact the Director or designee for instructions before proceeding on the route or, if such contact is not possible, drive to an evacuation or assembly location.

Subsequent Emergency Procedures

After an earthquake episode has subsided, the following actions shall be taken:

1. Staff shall extinguish small fires if safe.
2. Staff shall provide first aid to any injured students, take roll, and report missing students to the principal or designee.
3. Staff and students shall refrain from lighting any stoves or burners or operating any electrical switches until the area is declared safe.
4. All buildings shall be inspected for water and gas leaks, electrical breakages, and large cracks or earth slippage affecting buildings.

5. The principal or designee shall post staff at safe distances from all building entrances and instruct staff and students to remain outside the buildings until they are declared safe.
6. The principal or designee shall request assistance as needed from the county or city civil defense office, fire and police departments, city and county building inspectors, and utility companies and shall confer with them regarding the advisability of closing the school.
7. The principal or designee shall contact the Director or designee and request further instructions after assessing the earthquake damage.
8. The Director or designee shall provide updates to parents/guardians of school students and members of the community about the incident, any safety issues, and follow-up directions.

Sausalito Marin City School District

Agenda Item: 11.06

Date: June 24, 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 Policy (BB) 3580 -- School Records

Background:

At the last board meeting, this item was brought forward as a first read. During this meeting, the board is asked to approve this Board Bylaw.

Fiscal Impact:

Undetermined

Recommendation:

Approve

Prepared for: S. Van Zant

Prepared by: S. Van Zant

BP 3580 Business and Noninstructional Operations

School Records

The Governing Board recognizes the importance of securing and retaining school documents. The Director or designee shall ensure that school records are developed, maintained, and disposed of in accordance with law, Board policy, and administrative regulation.

The Director or designee shall consult with school legal counsel, site administrators, school information technology staff, personnel department staff, and others as necessary to develop a secure document management system that provides for the storage, retrieval, archiving, and destruction of school documents, including electronically stored information such as email. This document management system shall be designed to comply with state and federal laws regarding security of records, record retention and destruction, response to "litigation hold" discovery requests, and the recovery of records in the event of a disaster or emergency.

The Director or designee shall ensure the confidentiality of records as required by law and shall establish regulations to safeguard data against damage, loss, or theft.

In the event of any known or reasonably suspected breach of the security of school records containing confidential personal information including, but not limited to, a social security number, driver's license or identification card number, medical information, health insurance information, or an account number in combination with an access code or password that would permit access to a financial account, the Director or designee shall immediately notify local law enforcement agencies and any affected persons. Notification of affected individuals may be delayed if a law enforcement agency determines that the notification would impede a criminal investigation.

The Director or designee shall ensure that employees receive information about the school's document management system, including retention and confidentiality requirements and an employee's obligations in the event of a litigation hold established on the advice of legal counsel.

Safe at Home Program

School public records shall not include the actual addresses of students, parents/guardians, or employees when a substitute address is designated by the Secretary of State pursuant to the Safe at Home program. (Government Code 6206, 6207)

When a substitute address card is provided pursuant to this program, the confidential, actual address may be used only to establish school residency requirements for enrollment and for school emergency purposes.

Sausalito Marin City School District

Agenda Item: 11.07

Date: June 24, 2014

☐ Correspondence

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☐ Reports

☐ General Functions

☐ Pupil Services

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☐ Financial & Business Procedures

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☒ Policy Development

Item Requires Board Action: ☒

Item is for Information Only: ☐

Item: Board Policy (BB) 3600 -- Consultants

Background:

At the last board meeting, this item was brought forward as a first read. During this meeting, the board is asked to approve this Board Bylaw.

Fiscal Impact:

Undetermined

Recommendation:

Approve

Prepared for: S. Van Zant

Prepared by: S. Van Zant

BP 3600 Business and Noninstructional Operations

Consultants

The Governing Board authorizes the use of consultants to provide expert professional advice or specialized technical or training services which are not needed on a continuing basis and which cannot be provided by school staff because of limitations of time, experience or knowledge. Individuals, firms or organizations employed as consultants may assist management with decisions and/or project development related to financial, economic, accounting, engineering, legal, administrative, instructional or other matters.

As part of the contract process, the Director or designee shall determine, in accordance with Internal Revenue Service guidelines, that the consultant is properly classified as an independent contractor. School employees who perform extra-duty consultant services shall not be retained as independent contractors. They shall be considered employees for all purposes, even if the additional services are not related to their regular duties.

All consultant contracts shall be brought to the Board for approval.

The school shall not contract for consulting services that can be performed without charge by a public agency or official unless these services are unavailable from the public source for reasons beyond the school's control.

All qualified firms or resource persons shall be accorded equal opportunity for consultant contracts regardless of race, creed, color, gender, national or ethnic origin, age or disability.

Independent contractors applying for a consultant contract shall submit a written conflict of interest statement disclosing financial interests as determined necessary by the Director or designee, depending on the range of duties to be performed by the consultant. The Director or designee shall consider this statement when deciding whether to recommend the consultant's employment.

When employees of a public university, county office of education or other public agency serve as consultant or resource persons for the school, they shall certify as part of the consultant agreement that they will not receive salary or remuneration other than vacation pay from any other public agency for the specific days when they work for this school.

Sausalito Marin City School District

Agenda Item: 11.08

Date: June 24, 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 Policy (BP) 1501 – Uniform Complaint Procedures

Background:

First read for the Board Policy concerning – Uniform Complaint Procedures

Fiscal Impact:

Undetermined

Recommendation:

First Read

Prepared for: S. Van Zant

Prepared by: S. Van Zant

The Superintendent/Governing Board recognizes that the Sausalito Marin City School District (SMCSD) has primary responsibility for insuring that it complies with state and federal laws and regulations governing educational programs operated by the Marin County Office of Education. The Superintendent or his designee shall investigate and seek to resolve complaints at the local level, in accordance with applicable laws and administrative regulations.

The Superintendent or designee shall follow uniform complaint procedures when addressing complaints alleging unlawful discrimination, harassment, intimidation and bullying against any protected group as identified under Education Code 200 and 220 and Government Code 11135, including actual or perceived sex, sexual orientation, gender, gender identity, gender expression, ethnic group identification, race, nationality and ethnicity, ancestry, national origin, religion, color, mental or physical disability, medical condition, genetic condition, marital status, age, or on the basis of a person's association with a person or group with one or more of these actual or perceived characteristics in any Marin County Office of Education program or activity that receives or benefits from state financial assistance. A statement that unlawful discrimination, harassment, intimidation and bullying complaints shall be filed no later than six months from the date the alleged discrimination, harassment, intimidation and bullying occurred, or six months from the date the complainant first obtained knowledge of the facts of the alleged discrimination, harassment, intimidation and bullying. (5 CCR § 4630.)

Uniform complaint procedures shall also be used when addressing complaints alleging failure to comply with state and/or federal laws in adult education programs, consolidated categorical aid programs, migrant education, career technical and technical education and career technical and technical training programs, child care and development programs, child nutrition programs, and special education programs.

Complaints related to sufficiency of textbooks or instructional materials, emergency or urgent facilities conditions that pose a threat to the health or safety of students or staff, and teacher vacancies and misassignments shall be investigated pursuant to the Marin County Office of Education's Williams uniform complaint procedure.

The Superintendent/Governing Board encourages the early, informal resolution of complaints at the site level whenever possible.

The Superintendent/Governing Board acknowledges and respects every individual's right to privacy. Discrimination, harassment, intimidation and bullying complaints shall be investigated in a manner that protects the confidentiality of the parties and the integrity of the process or to comply with contractual, statutory, or constitutional due process. This may include keeping the identity of the complainant confidential, as appropriate and except to the extent necessary to

carry out the investigation or proceedings, as determined by the Superintendent or designee, on a case-by-case basis.

The Superintendent/Governing Board prohibits any form of retaliation against any complainant in the complaint process, including but not limited to a complainant's filing of a complaint or the reporting of instances of discrimination, harassment, intimidation and bullying. Such participation shall not in any way affect the status, grades, or work assignments of the complainant.

The Superintendent/Governing Board recognizes that a neutral mediator can often suggest a compromise that is agreeable to all parties in a dispute. In accordance with uniform complaint procedures, whenever all parties to a complaint agree to try resolving their problem through mediation, the Superintendent or designee shall initiate that process. The Superintendent or designee shall ensure that the results are consistent with state and federal laws and regulations.

Uniform complaint procedures shall also be used to address any complaint alleging the district's failure to comply with the prohibition against requiring students to pay fees, deposits, or other charges for participation in educational activities, the requirements for the development and adoption of a school safety plan, and state and/or federal laws in adult education programs, consolidated categorical aid programs, migrant education, career technical and technical education and training programs, child care and development programs, child nutrition programs, and special education programs.

Complainants have the right to pursue civil law remedies under state or federal discrimination, harassment, intimidation and bullying laws. (5 CCR § 4622.)

Complaints Concerning Local Control and Accountability Plan (LCAP) Non-Compliance

A complaint that a county superintendent of schools, or charter school has not complied with the requirements of Article 4.5, Local Control Accountability Plans (Education Code 52060 through 52071), may be filed with a county superintendent of schools, or charter school pursuant to the Uniform Complaint Procedures set forth in Chapter 5.1 (commencing with Section 4600) of Division 1 of Title 5 of the California Code of Regulations and BP 1501 and AR 1501.

References:

cf. 0410 -Nondiscrimination in District Programs and Activities cf. 1312.1 -Complaints Concerning District Employees
cf. 1312.2 Complaints Concerning Instructional Materials cf. 3553 –Free and Reduced Price Meals
cf. 4031 -Complaints Concerning Discrimination in Employment cf. 5141.4-Child Abuse Prevention and Reporting
cf. 5148 –Child Care and Development
cf. 6159 Individualized Education Program cf. 6171 Title I Programs
cf. 6174 -Education for English Language Learners cf. 6175 Migrant Education Program
cf. 6178-Vocational Education cf. 6200–Adult Education

Education Code:

200-262.4 Prohibition of discrimination
8200-8498 -Child care and development programs 8500-8538 -Adult Basic Education
18100-18203 School Libraries